

CITY OF LAS VEGAS

REVENUE REPORT

SECOND QUARTER FY2010



DECEMBER 31, 2009

City of Las Vegas
Quarterly Revenue Report
Fiscal Year 2009-2010

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FY2010 Second Quarter Revenue Highlights

General Fund revenues through the second quarter of FY2010 decreased \$27.3 million (-12.7%). The first half of FY2009 increased \$6.07 million (2.9%) compared to the same period in FY2008. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues decreased -16.4% (approximately \$13.3 million). Consolidated Tax*, which accounts for 97% of the revenue in the category, declined -16.7% (approximately \$13.2 million). Clark County taxable sales for the first half of FY2010 declined -17.1% compared to the same period in the prior year.

* **Note**—the Consolidated Tax figure noted above represents only four months of revenue. At the time of this report, six months of revenue were reported by the State. Due to the timing of when the CTAX payments are received, the City does not accrue the distributions until the final two months of the fiscal year. November's distribution was recorded in January, whereas, December's distribution will be recorded in February. So, through the first six months of FY2010, the City's Consolidated Tax **declined** \$15.8 million (**-13.5%**) compared to the same period in the prior year. Consequently, restating the General Fund to include November and December Consolidated Tax distributions, the General Fund revenue **decreased** roughly \$29.9 million (**-11.8%**).

- Taxes through the second quarter of FY2010 decreased -6.7% (roughly \$4.2 million) compared to the prior year. Real Property Taxes declined -6.1% (roughly \$3.7 million) while Personal Property Taxes dropped -22.6% (approximately \$292 thousand). The drop in Property taxes was due to the recession. In addition, Room Tax declined -24.0 % (roughly \$257 thousand) also due to the recession.
- Licenses and Permits decreased -14.4% (approximately \$6.0 million) through the second quarter of FY2010. Business Licenses decreased -10.0% (approximately \$768 thousand) due to the recession—Gross Business Licenses declined -15.6% (roughly \$725 thousand). Franchise Fees declined -16.0% (\$4.8 million) due to less revenue in the Electric Utility (less demand) and the Gas Utility (rate decreases and less demand).
- Charges for Services decreased -10.0% (approximately \$1.6 million) through the second quarter of FY2010. Other fees declined -47.0% (approximately \$1.5 million) due to a 62.0% (\$1.3 million) decline in Special Inspections. Recreation Charges declined -7.8% (\$122 thousand), while Municipal Court Charges increased 9.9% (\$218 thousand).
- Fines and Forfeits decreased -4.3% (roughly \$449 thousand) through the second quarter of FY2010. Partially due to the recession.
- Miscellaneous fees decreased -51.6% (approximately \$1.7 million) due to the reclassification of rents provided by the City owned Atrium building. These rents were recorded in the General Fund in the first half of FY2009, whereas, in FY2010 they were reclassified into another Fund. Also contributing to the decline, Interest Earnings decreased -56.7% (approximately \$349 thousand) due to a lower effective rate of return and a decline in the amount of the investment pool allocated to the General Fund.

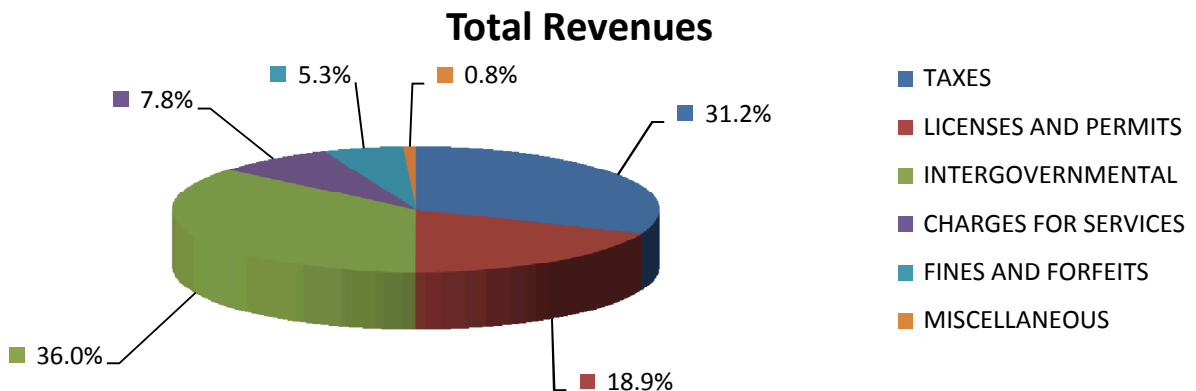
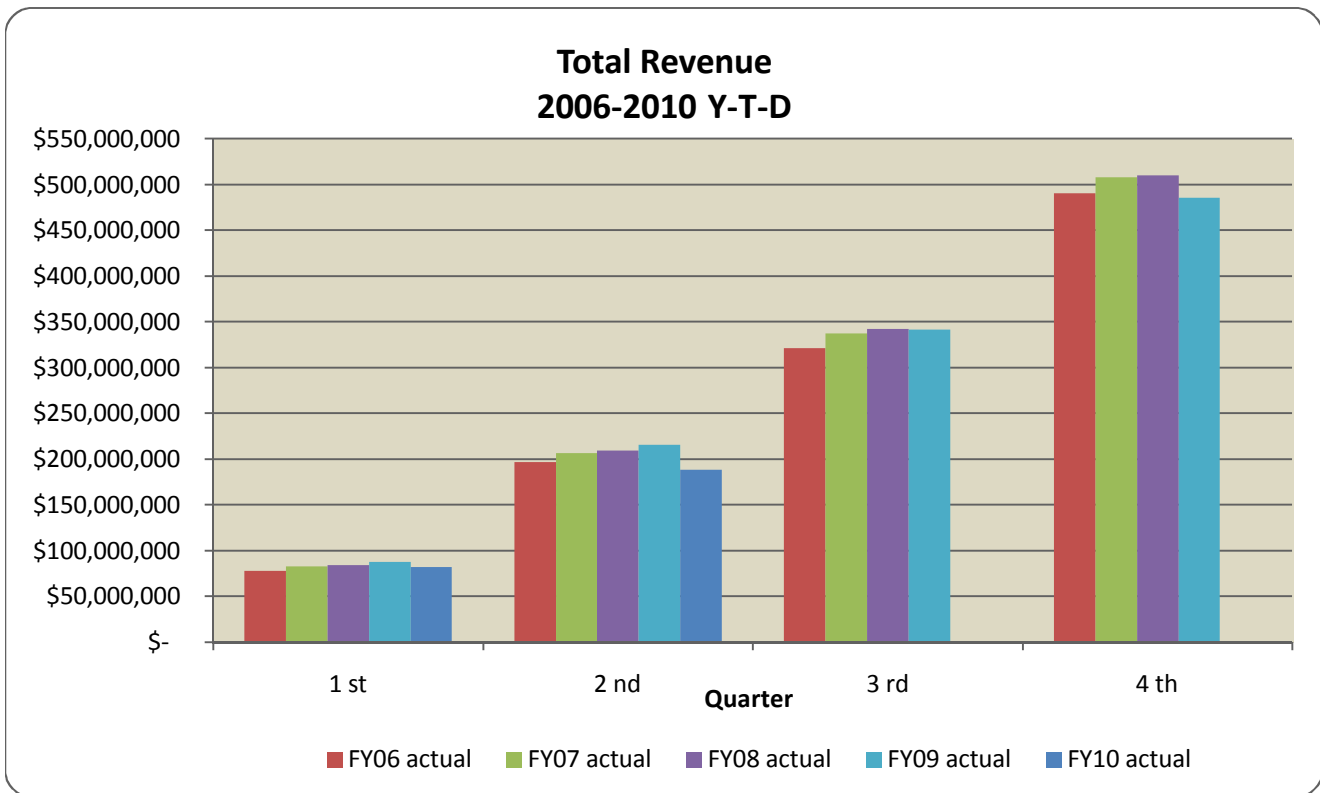
Selected Enterprise Fund Revenue:

- Building Permits decreased -4.1% (approximately \$135 thousand). Valuations increased 50.4% while the number of permits issued declined -18.8%. The increase in valuations was in large part due to growth in Commercial (85%) and Miscellaneous (39%). All other valuation categories exhibited moderate to significant declines.
- Sewer Connection fees decreased -25.8% (\$671 thousand).
- Parking revenues increased 9.1% (\$225 thousand). The increase was due to more business and better collection efforts.

GENERAL FUND REVENUE SUMMARY

TOTAL REVENUES						
	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 77,508,699	\$ 82,817,017	\$ 83,871,643	\$ 87,300,584	\$ 82,108,139	
2 nd	196,458,762	206,355,511	209,600,692	215,666,111	188,356,955	
3 rd	321,373,591	337,092,683	342,159,784	341,723,967	-	
4 th	490,292,702	508,110,241	509,889,134	485,554,731	-	482,608,032

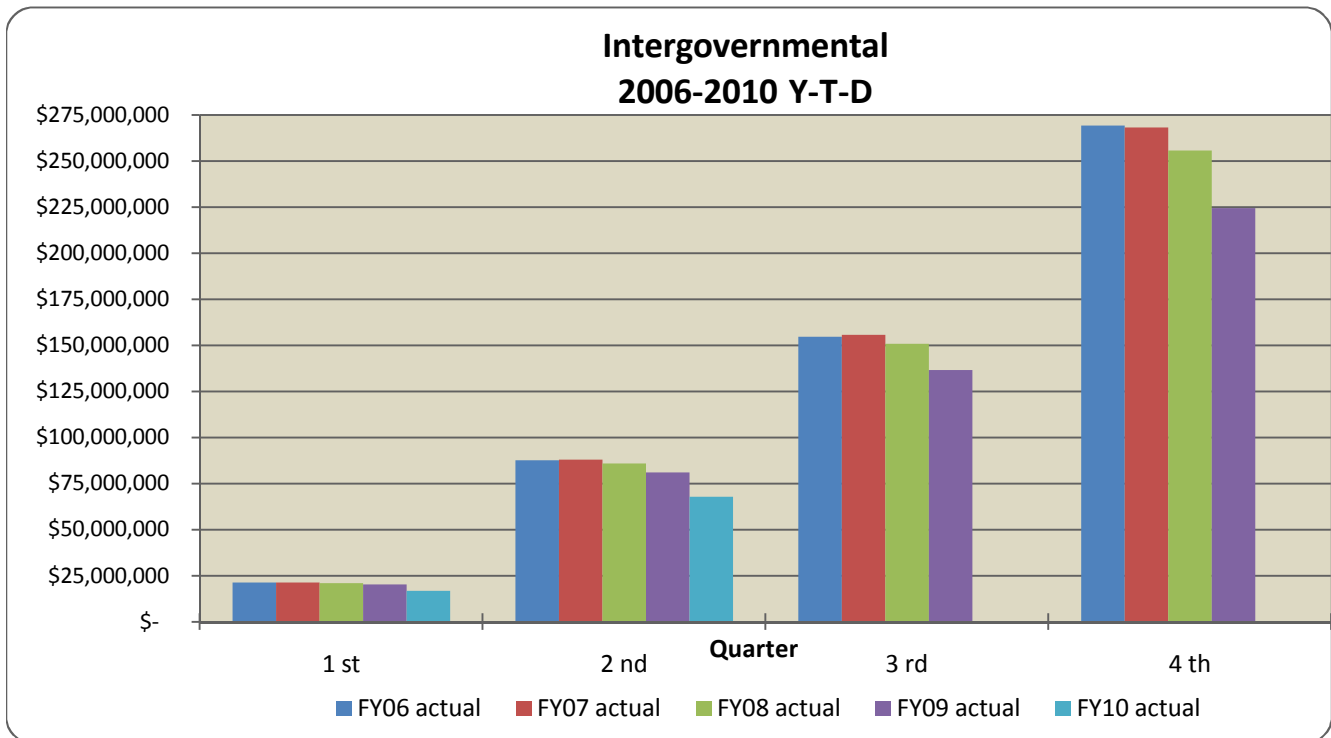
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	16%	16%	16%	18%	17%
2nd qtr/4th qtr	40%	41%	41%	44%	39%
3rd qtr/4th qtr	66%	66%	67%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



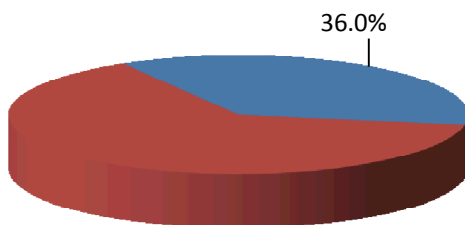
GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

INTERGOVERNMENTAL						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 21,223,916	\$ 21,344,423	\$ 21,086,480	\$ 20,189,880	\$ 16,866,187	
2 nd	87,510,009	88,020,488	85,864,133	81,125,213	67,789,827	
3 rd	154,724,348	155,778,269	150,721,414	136,432,790	-	
4 th	269,024,533	268,005,191	255,611,961	224,408,195	-	218,961,602

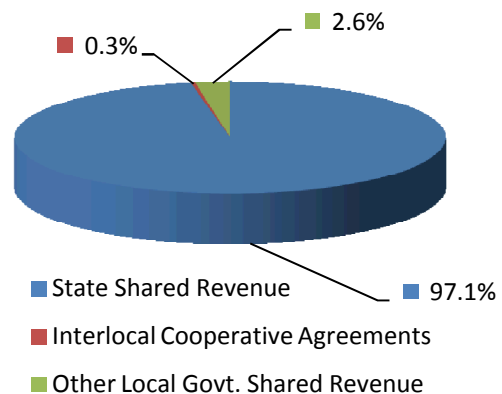
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	8%	8%	8%	9%	8%
2nd qtr/4th qtr	33%	33%	34%	36%	31%
3rd qtr/4th qtr	58%	58%	59%	61%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Intergovernmental as a % of
Total Revenue**



Intergovernmental by Subcategories



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

STATE SHARED REVENUES

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 20,038,393	\$ 20,245,543	\$ 20,018,880	\$ 19,180,809	\$ 15,894,973	
2 nd	85,161,371	85,777,716	83,676,311	79,012,576	65,807,118	
3 rd	151,252,746	152,381,402	147,411,207	133,195,563	-	
4 th	264,253,250	263,297,628	251,002,515	219,972,782	-	214,608,765

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	8%	8%	8%	9%	7%
2nd qtr/4th qtr	32%	33%	33%	36%	31%
3rd qtr/4th qtr	57%	58%	59%	61%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

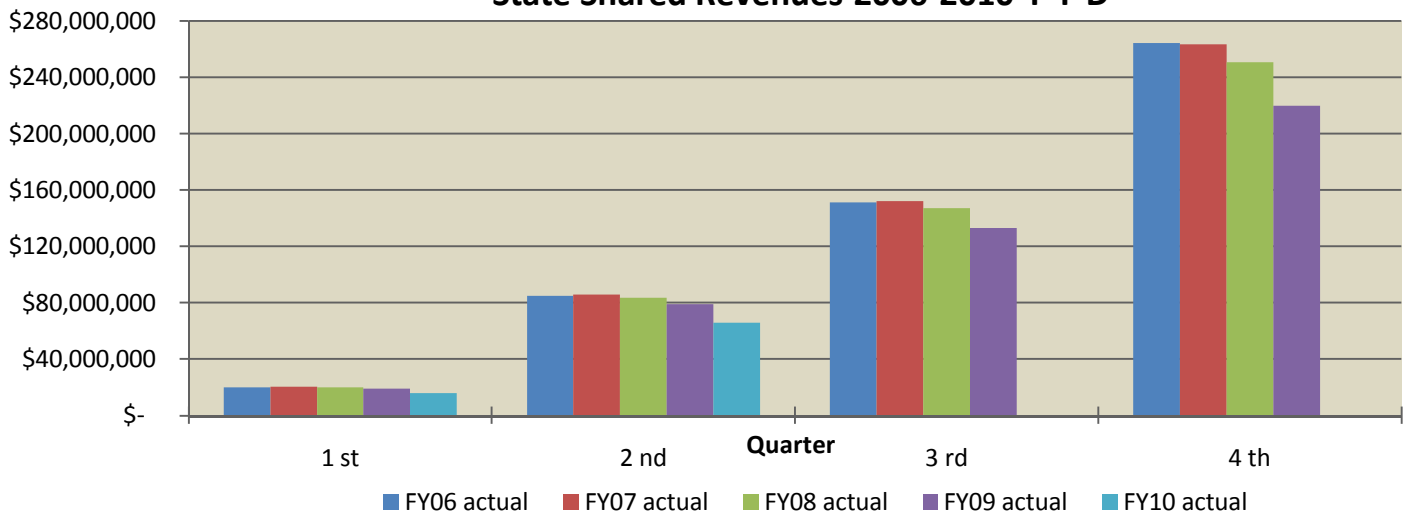
Trend Analysis--State Shared Revenues

State Shared Revenues decreased \$13,205,458 (-16.71%) through the second quarter of FY2010 compared to the same period in the prior year. The decline in revenue can be attributed to the recession. Through December, Statewide taxable sales declined 16.1% while Clark County taxable sales decreased 17.1%.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2010 base amounts was 0.1%.

As a side note, the second quarter year to date figure is only four months of revenue (July through October). The Consolidated Tax Distribution for November and December are received in January and February and are recorded in the month of receipt--an accrual is not made.

State Shared Revenues 2006-2010 Y-T-D



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

INTERLOCAL COOPERATIVE AGREEMENTS

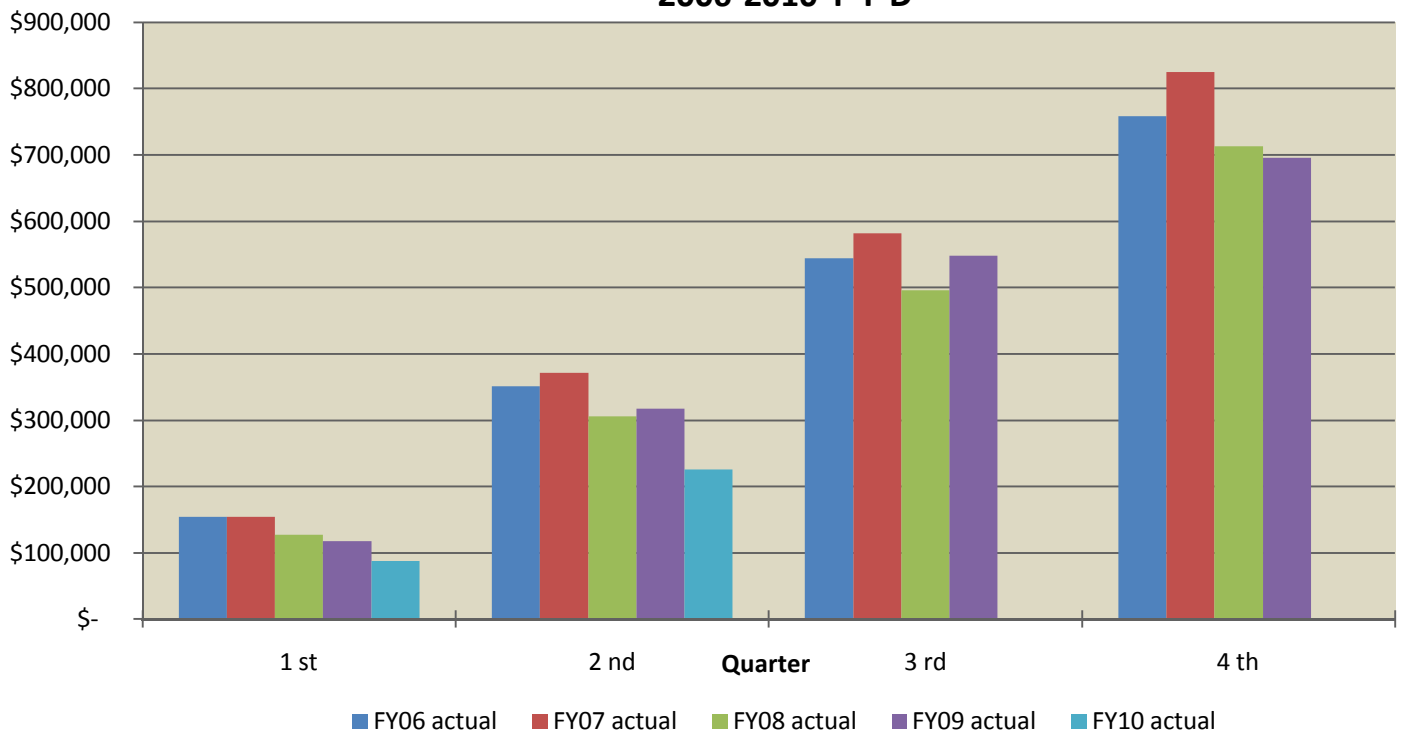
		FY06 actual		FY07 actual		FY08 actual		FY09 actual		FY10 actual	FY10 budget
Quarter											
1 st	\$	153,929	\$	154,800	\$	127,037	\$	117,556	\$	88,094	
2 nd		351,187		371,049		306,276		317,014		226,144	
3 rd		544,176		581,402		495,574		548,419		-	
4 th		758,824		824,557		713,546		696,049		-	763,402

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	20%	19%	18%	17%	12%
2nd qtr/4th qtr	46%	45%	43%	46%	30%
3rd qtr/4th qtr	72%	71%	69%	79%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Interlocal Cooperative Agreements

Through the second quarter of FY2010, Interlocal Agreements decreased \$90,870 (-28.66%) compared to the same period in the prior year. Reimbursed From Other Governments is the lone item in the category.

**Interlocal Cooperative Agreements
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

OTHER LOCAL GOVT. SHARED REVENUES						
	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 1,031,594	\$ 944,080	\$ 940,563	\$ 891,515	\$ 883,120	
2 nd	1,997,451	1,871,723	1,881,546	1,795,623	1,756,565	
3 rd	2,927,426	2,815,465	2,814,633	2,688,808	-	
4 th	4,012,459	3,883,006	3,895,900	3,739,364	-	3,589,435

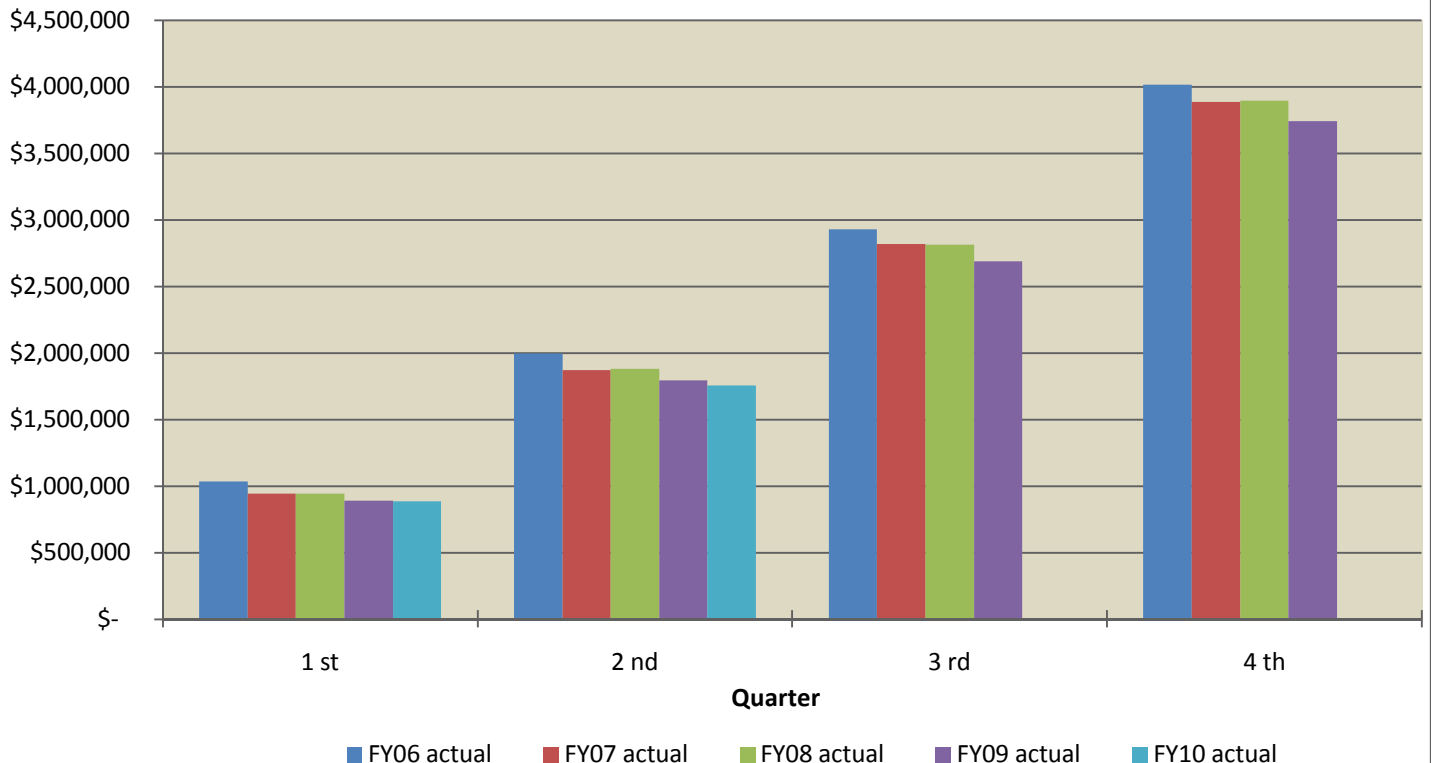
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	24%	24%	24%	25%
2nd qtr/4th qtr	50%	48%	48%	48%	49%
3rd qtr/4th qtr	73%	73%	72%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Local Govt. Shared Revenues

Revenue through the second quarter of FY2010 decreased \$39,058 (-2.18%) compared to the same period in the prior year. The revenue category consists of County Gaming Licenses.

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance. A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending December 31, 2009, indicated that the number of games/tables decreased -0.66% while the number of slot machines declined -1.09% in the Downtown Las Vegas area. The gaming win for the same three month period declined -9.9% in the downtown Las Vegas area.

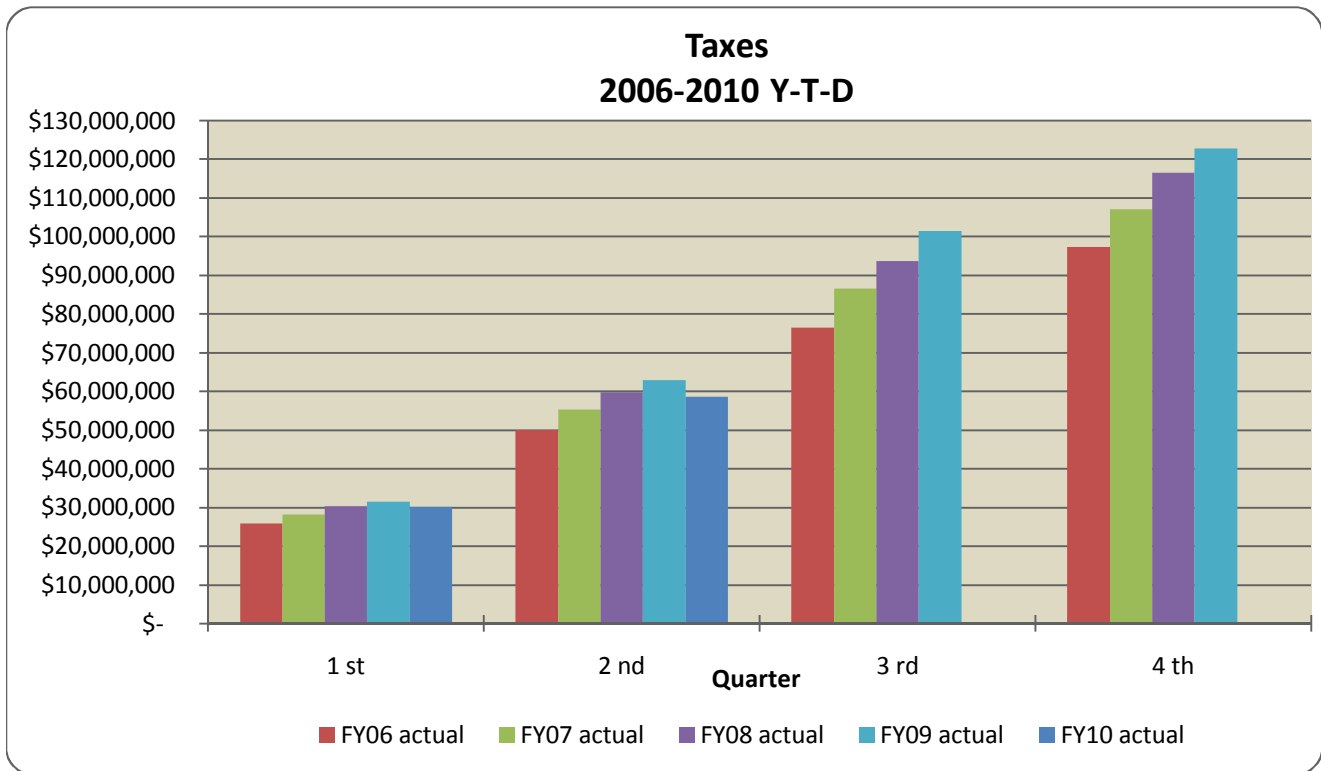
**Other Local Govt. Shared Revenues
2006-2010 Y-T-D**



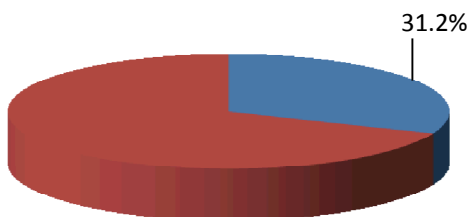
GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

TAXES						
	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 25,911,851	\$ 28,233,767	\$ 30,309,782	\$ 31,552,619	\$ 30,145,445	
2 nd	49,949,727	55,279,105	59,781,187	62,892,559	58,683,682	
3 rd	76,517,332	86,515,657	93,675,356	101,420,370	-	
4 th	97,319,395	107,158,919	116,574,425	122,793,161	-	117,072,525

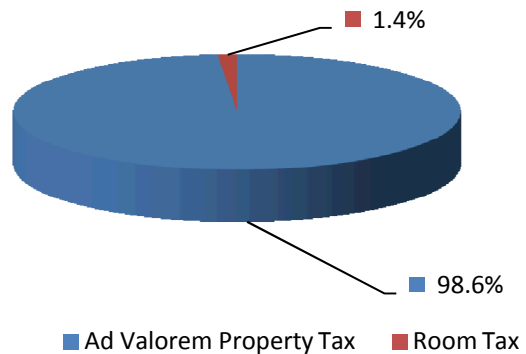
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	27%	26%	26%	26%	26%
2nd qtr/4th qtr	51%	52%	51%	51%	50%
3rd qtr/4th qtr	79%	81%	80%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Taxes as a % of Total Revenue



Taxes by Subcategories



GENERAL FUND REVENUE CATEGORY- TAXES

AD VALOREM PROPERTY TAX						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$25,338,912	\$27,700,664	\$29,709,278	\$31,000,182	\$29,749,899	
2 nd	48,780,677	54,133,627	58,508,530	61,823,911	57,871,831	
3 rd	74,767,298	84,719,193	91,791,589	99,949,387	-	
4 th	94,864,021	104,642,849	113,965,913	120,857,061	-	115,113,072

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	27%	26%	26%	26%	26%
2nd qtr/4th qtr	51%	52%	51%	51%	50%
3rd qtr/4th qtr	79%	81%	81%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

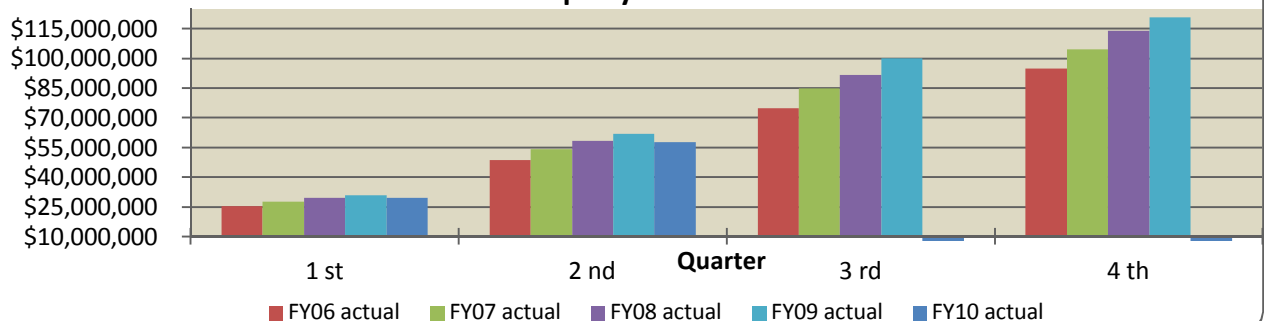
Assessed Value and Ad Valorem Tax Rate Trend Analysis:					
	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
Allowed Tax Rate	0.8595	0.8628	0.8644	0.8655	0.9454
Tax Rate Levied	0.6765	0.6765	0.6765	0.6765	0.6765
% = levied/allowable	79%	78%	78%	78%	72%
Assessed Valuation	16.48 billion	22.03 billion	24.65 billion	24.99 billion	18.29 billion
% change from prior year	29.57%	33.68%	11.89%	1.38%	-26.81%

Trend Analysis--Ad Valorem Property Tax

Ad Valorem Property Tax declined \$3,952,080 (-6.39%) through the second quarter of FY2010 compared to the same period in the prior year. The line item consists of Real Property Tax and Personal Property Tax. Real Property Tax decreased \$3,660,328 (-6.05%), while, Personal Property Taxes declined \$291,753 (-22.63%).

The decrease in Real Property Tax was due to the decline in assessed valuation as a result of the fall in the real estate market. The actual decline in revenue (-6.05%) did not mirror the decrease in assessed valuation (-26.81%) due to the Legislative tax cap implemented in FY2006 which limited the amount a property owners tax liability could increase from year to year---3% for residential and 8% for investment/commercial properties. It also created an abatement which maintained the tax base despite declines in assessed valuations. The abatement requires depletion, by declines in assessed value, before tax liabilities can also decrease. So, for FY2010, the relatively small decline in revenue (relative to the -26.81% dip in assessed value) was due to assessed valuations not falling enough to eliminate all the abatements. It's projected that more material losses in Property Tax revenue will occur in FY2011 when most abatements are exhausted.

Ad Valorem Property Tax 2006-2010 Y-T-D



GENERAL FUND REVENUE CATEGORY- TAXES

ROOM TAX						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 572,939	\$ 533,103	\$ 600,504	\$ 552,437	\$ 395,546	
2 nd	1,169,050	1,145,478	1,272,657	1,068,648	811,851	
3 rd	1,750,034	1,796,464	1,883,767	1,470,983	-	
4 th	2,455,374	2,516,070	2,608,512	1,936,100	-	1,959,453

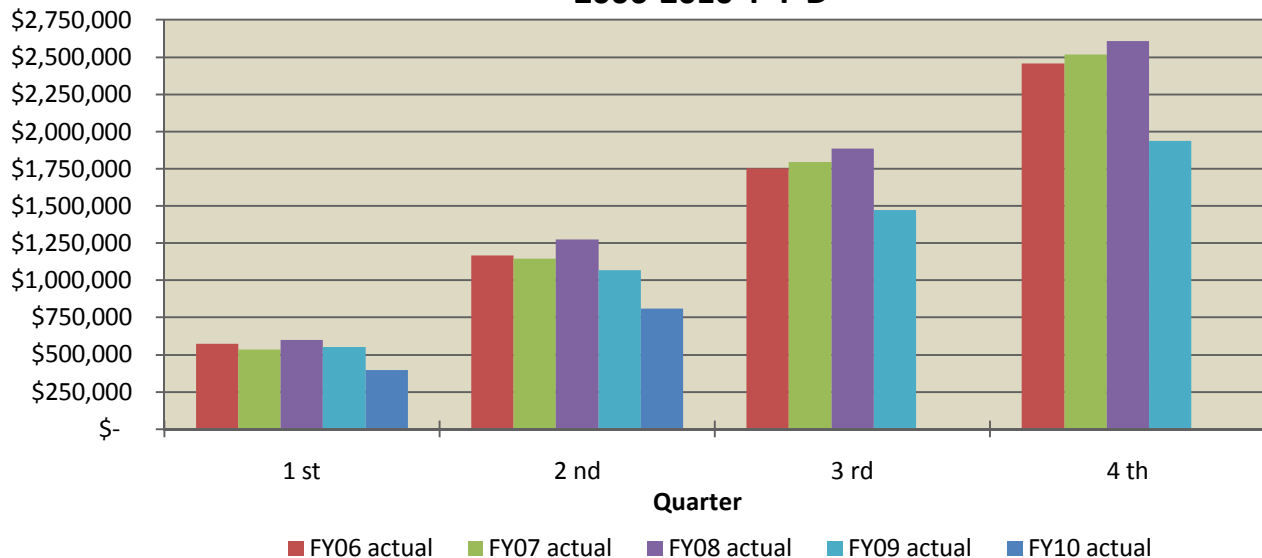
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	23%	21%	23%	29%	20%
2nd qtr/4th qtr	48%	46%	49%	55%	41%
3rd qtr/4th qtr	71%	71%	72%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Room Tax

Room Tax revenue through the second quarter of FY2010 decreased \$256,797 (-24.03%) compared to the same period in the prior year. The decline in revenue can be attributed to the recession. Specifically, from a Room Tax perspective, per a review of the Las Vegas Convention and Visitor's Authority's website, almost all major gauges were down for the period of July 2009 to November 2009--with the exception of average daily auto traffic. Specifically, the following highlights a portion of the LVCVA's statistics from a room tax perspective:

Visitor Volume	increased	1.1%
Convention Attendance	decreased	-19.5%
Total Occupancy Levels	decreased	-3.1%
Average Room Rate	decreased	-17.5%
Total Airline Passengers	decreased	-4.6%
Auto Traffic All Major Highways	increased	4.0%
Auto Traffic I-15 at NV/CA Border	increased	5.1%

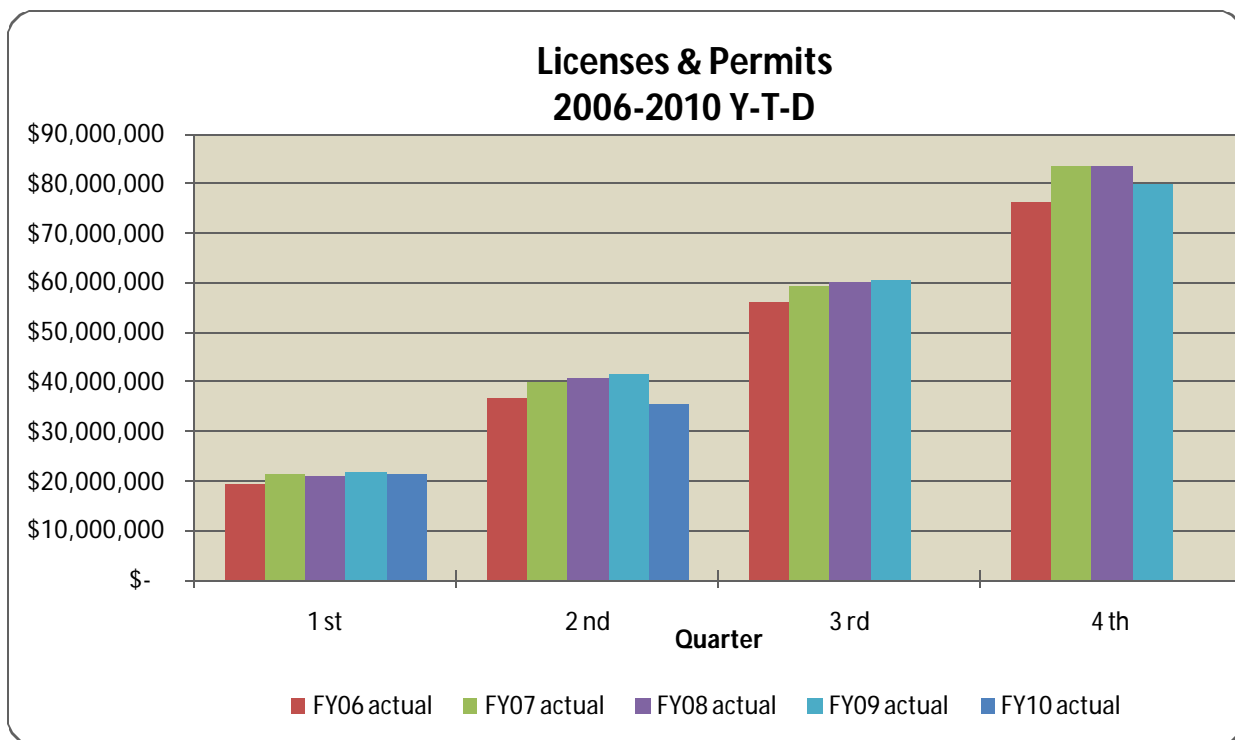
**Room Tax
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

LICENSES & PERMITS						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 19,417,720	\$21,314,864	\$21,183,555	\$21,838,073	\$21,193,695	
2 nd	36,727,180	40,112,099	40,709,002	41,581,721	35,585,594	
3 rd	56,018,820	59,472,695	60,034,829	60,571,378	-	
4 th	76,366,795	83,429,429	83,402,354	80,022,859	-	84,500,755

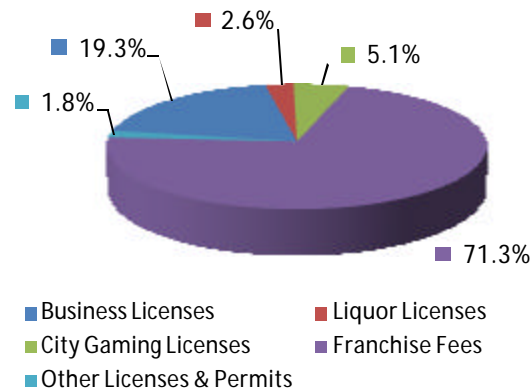
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	25%	26%	25%	27%	25%
2nd qtr/4th qtr	48%	48%	49%	52%	42%
3rd qtr/4th qtr	73%	71%	72%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Licenses & Permits as a % of
Total Revenue**



**Licenses & Permits by
Subcategories**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

BUSINESS LICENSES

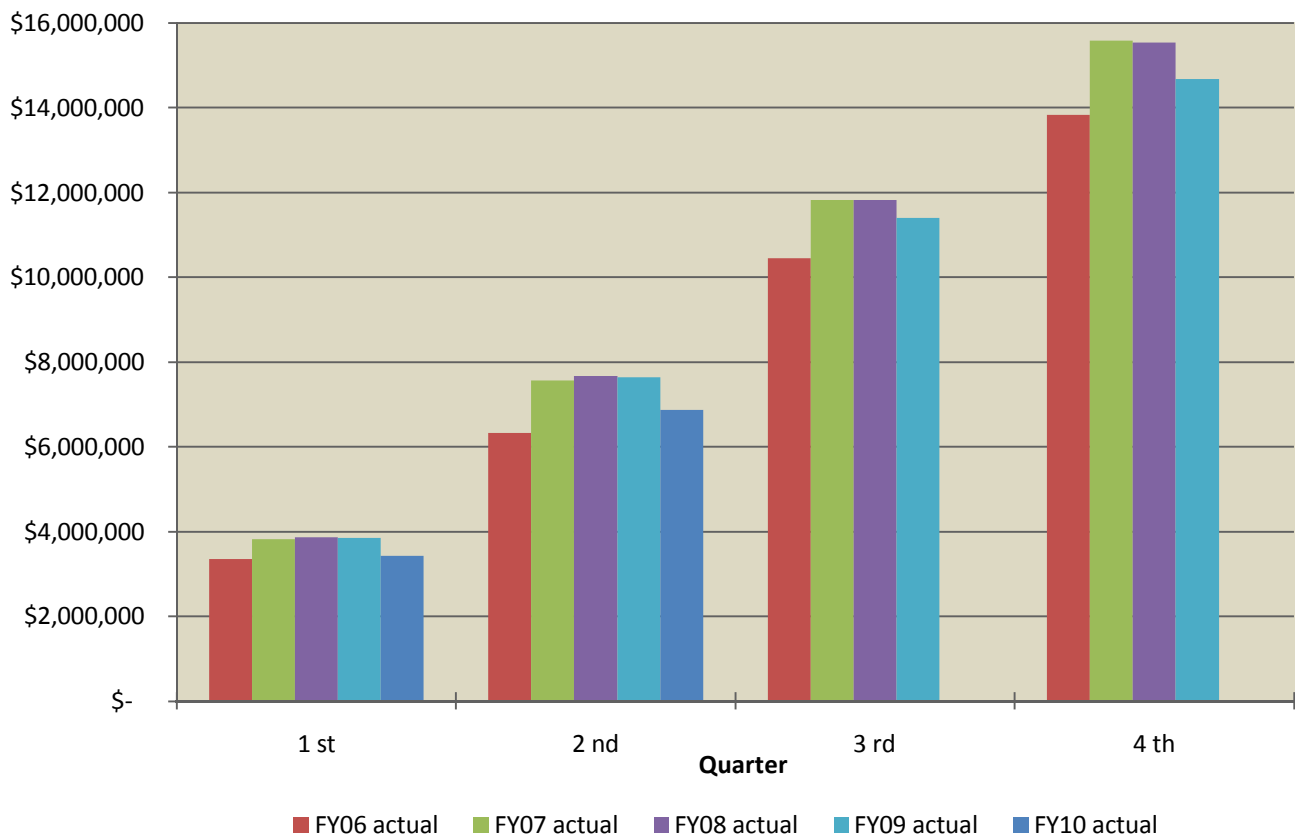
	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 3,359,571	\$ 3,826,630	\$ 3,869,496	\$ 3,845,453	\$ 3,422,709	
2 nd	6,331,307	7,560,607	7,671,654	7,641,856	6,874,256	
3 rd	10,446,596	11,819,890	11,829,974	11,400,392	-	
4 th	13,838,572	15,584,842	15,543,256	14,678,367	-	15,071,022

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	25%	25%	26%	23%
2nd qtr/4th qtr	46%	49%	49%	52%	46%
3rd qtr/4th qtr	75%	76%	76%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Business Licenses

Business Licenses, through the second quarter of FY2010, declined \$767,600 (-10.04%) compared to the same period in the prior year. The decline was due to the recession. Gross Business Licenses declined \$725,107 (-15.58%) while Fixed Business Licenses decreased \$27,455 (-0.92%). The Gross portion of the category has suffered from business closures, as well as, a slowdown in consumer spending.

**Business Licenses
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

LIQUOR LICENSES

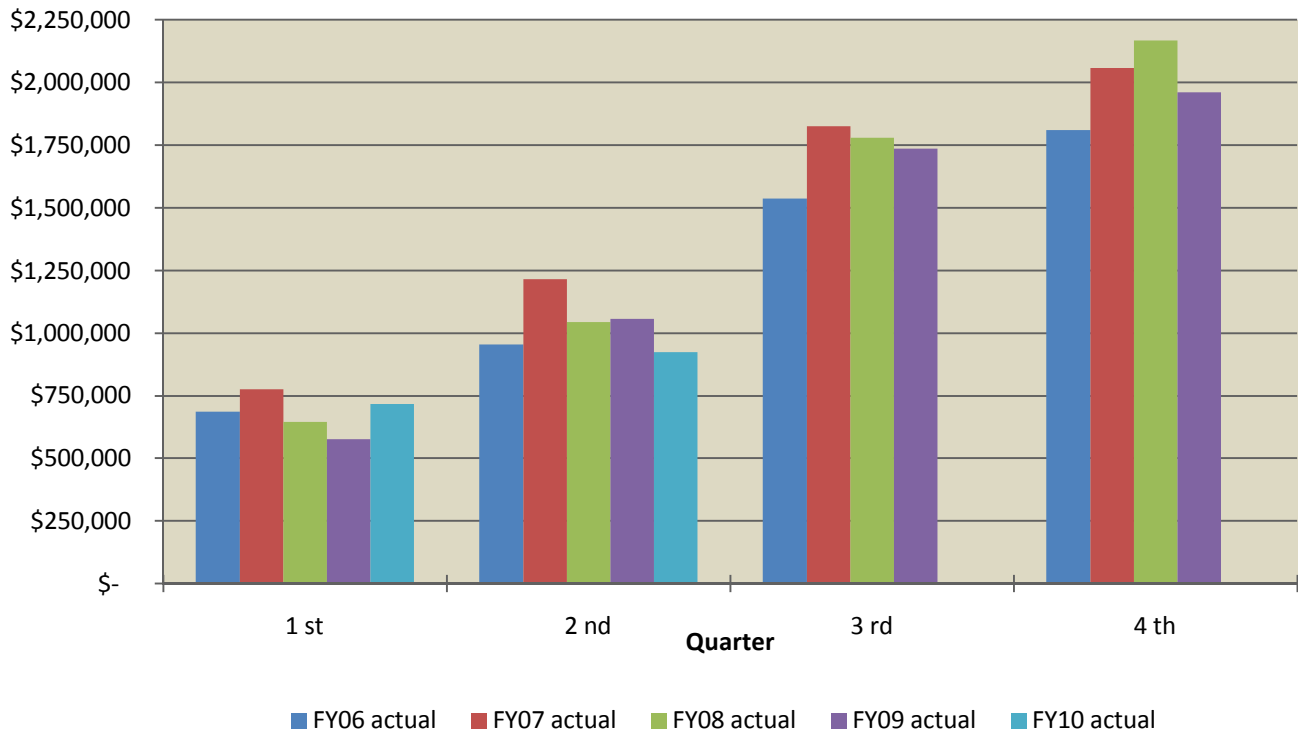
		<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter							
1 st	\$	686,438	\$ 776,694	\$ 645,238	\$ 576,852	\$ 717,915	
2 nd		955,000	1,216,078	1,044,384	1,057,223	925,039	
3 rd		1,536,475	1,824,531	1,779,076	1,737,150	-	
4 th		1,808,911	2,056,629	2,168,024	1,961,866	-	2,108,140

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	38%	38%	30%	29%	34%
2nd qtr/4th qtr	53%	59%	48%	54%	44%
3rd qtr/4th qtr	85%	89%	82%	89%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Liquor Licenses

Liquor licenses through the second quarter of FY2010 decreased \$132,184 (-12.50%) compared to the same period in the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees decreased \$30,844 (-3.77%)---they range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees decreased \$101,340 (-42.21%).

**Liquor Licenses
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

CITY GAMING LICENSES

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 1,541,464	\$ 1,789,843	\$ 1,214,111	\$ 1,409,857	\$ 1,464,249	
2 nd	1,985,738	1,912,494	1,928,666	1,855,358	1,798,081	
3 rd	3,769,781	3,588,058	3,693,985	3,259,035	-	
4 th	3,937,235	3,841,208	3,800,555	3,675,227	-	3,630,375

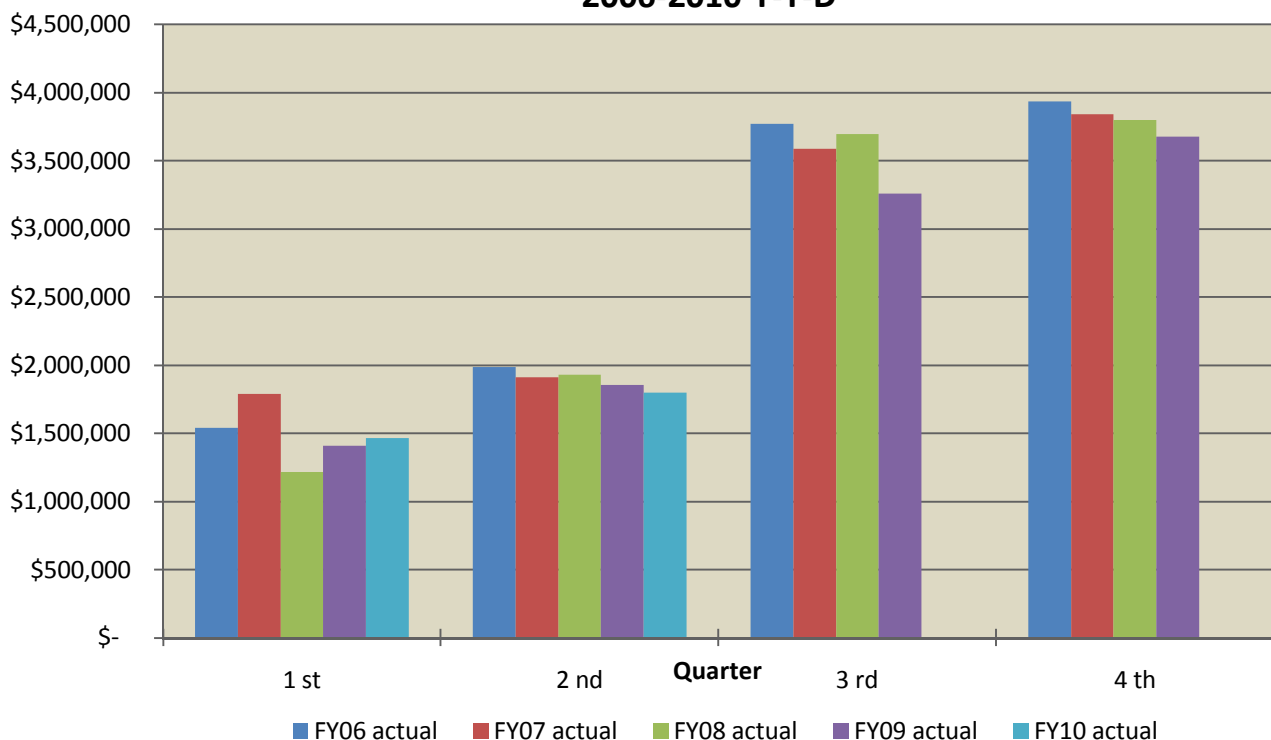
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	39%	47%	32%	38%	40%
2nd qtr/4th qtr	50%	50%	51%	50%	50%
3rd qtr/4th qtr	96%	93%	97%	89%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--City Gaming Licenses

City Gaming Licenses decreased \$57,277 (-3.09%) through the second quarter of FY2010 compared to the same period in the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st. The increase noted for the revenue source can be attributed to a timing issue.

A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending December 31, 2009, indicated that the number of games/tables decreased -0.66% while the number of slot machines declined -1.09% for the Downtown Las Vegas area. The gaming win for the same three month period declined -9.9% in the downtown Las Vegas area.

**City Gaming Licenses
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

FRANCHISE FEES

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 12,636,597	\$13,406,524	\$ 14,456,719	\$ 15,569,496	\$ 15,288,354	
2 nd	24,624,212	26,799,926	28,371,716	30,194,754	25,360,407	
3 rd	36,054,327	38,118,688	40,508,339	43,030,657	-	
4 th	51,471,981	56,945,423	59,020,668	58,122,961	-	62,239,677

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	24%	24%	27%	25%
2nd qtr/4th qtr	48%	47%	48%	52%	41%
3rd qtr/4th qtr	70%	67%	69%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

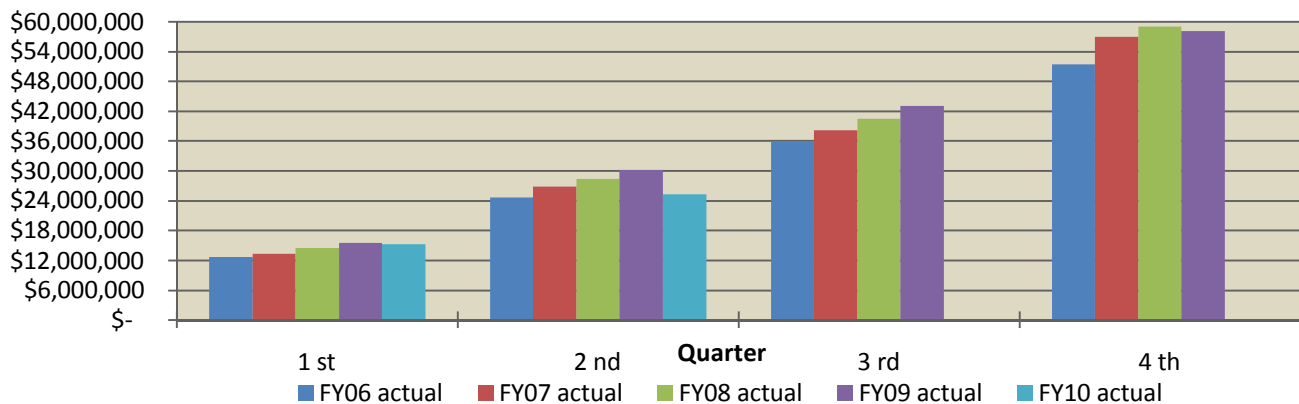
Trend Analysis--Franchise Fees

Franchise fees decreased \$4,834,347 (-16.01%) through the second quarter of FY2010 compared to the same period in the prior year. The following summarizes the activity for the period:

Gas Utility	decreased	\$ (113,972)	-4.61%
Electric Utility	decreased	\$ (2,706,390)	-16.52%
Telephone Utility	increased	\$ 478,617	9.74%
Garbage Utility	decreased	\$ (427,384)	-20.66%
Cable Utility	increased	\$ 88,521	4.39%

The decrease in the Gas Utility can be attributed to rate decreases and less demand while the Electric Utility also decreased due to less demand. On the brightside, the Telephone Utility increased due to a new franchise that added a substantial amount of revenue through the first half of the fiscal year. On the downside, the Garbage Utility declined primarily due to the receipt of a make up payment in the prior year. Factoring out the make up payment the line item still experienced a decline due to less demand. The Cable Utility increased due to more demand and rate increases. Lastly, through December of FY2009, revenue was recorded for the Sanitation Assessment fee of \$2,153,062, whereas, through the same period of FY2010 revenue was not recorded.

Franchise Fees 2006-2010 Y-T-D



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

OTHER LICENSES & PERMITS

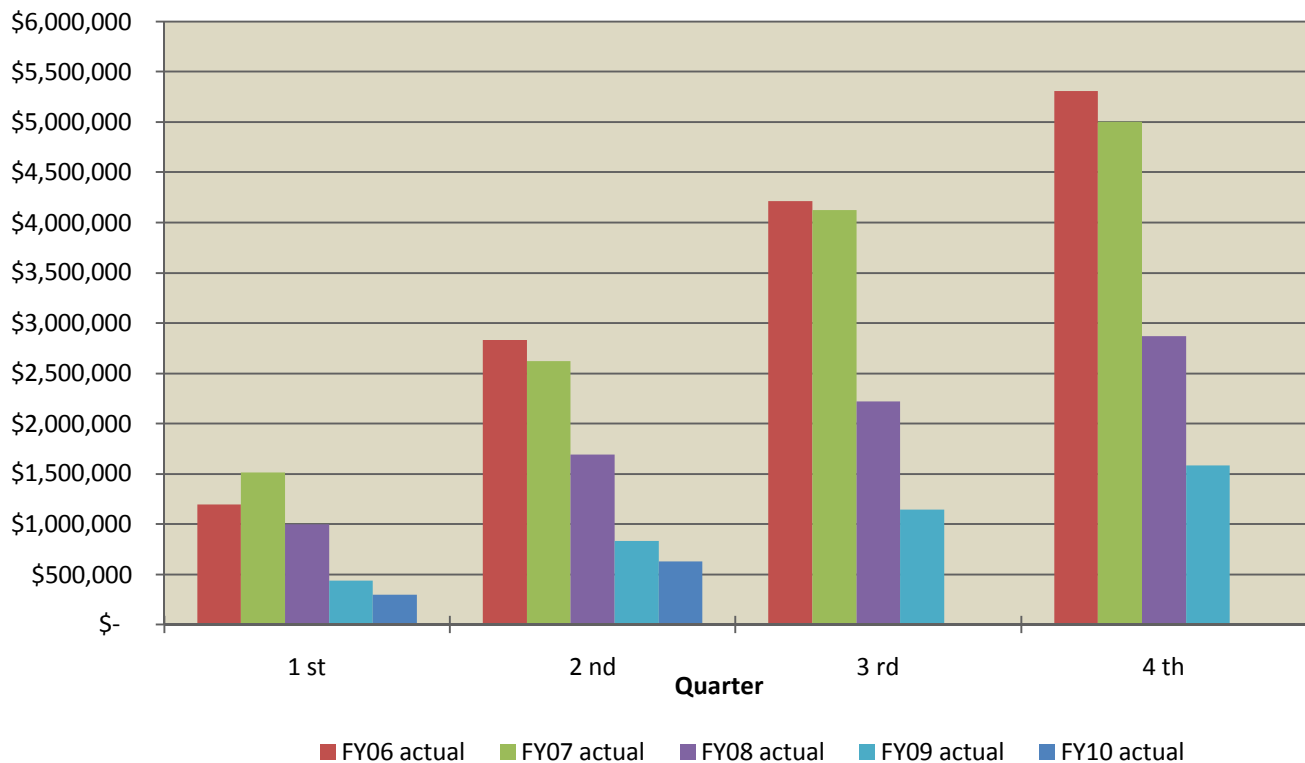
	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 1,193,650	\$ 1,515,173	\$ 997,991	\$ 436,415	\$ 300,468	
2 nd	2,830,923	2,622,994	1,692,582	832,530	627,811	
3 rd	4,211,641	4,121,528	2,223,455	1,144,144	-	
4 th	5,310,096	5,001,327	2,869,851	1,584,438	-	1,451,541

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	22%	30%	35%	28%	21%
2nd qtr/4th qtr	53%	52%	59%	53%	43%
3rd qtr/4th qtr	79%	82%	77%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Licenses and Permits

Other Licenses and Permits decreased \$204,719 (-24.59%) through the second quarter of FY2010 compared to the same period in the prior year. All of the line items in the category declined with the exception of Animal Licenses which increased \$65,979 (100%)--this was a new revenue source for FY2010. Life Safety permits, Zoning, Plans Check Fees, and Off-site Permit Fees, which represent 88% of the revenue in the category, declined \$108,139 (-41.64%), \$22,915 (-25.76%), \$101,028 (-34.36%), and \$22,091 (-13.50%)--respectively. The downturn in the real estate market, and the recession, both contributed to the loss of revenue noted in the Other Licenses and Permits category.

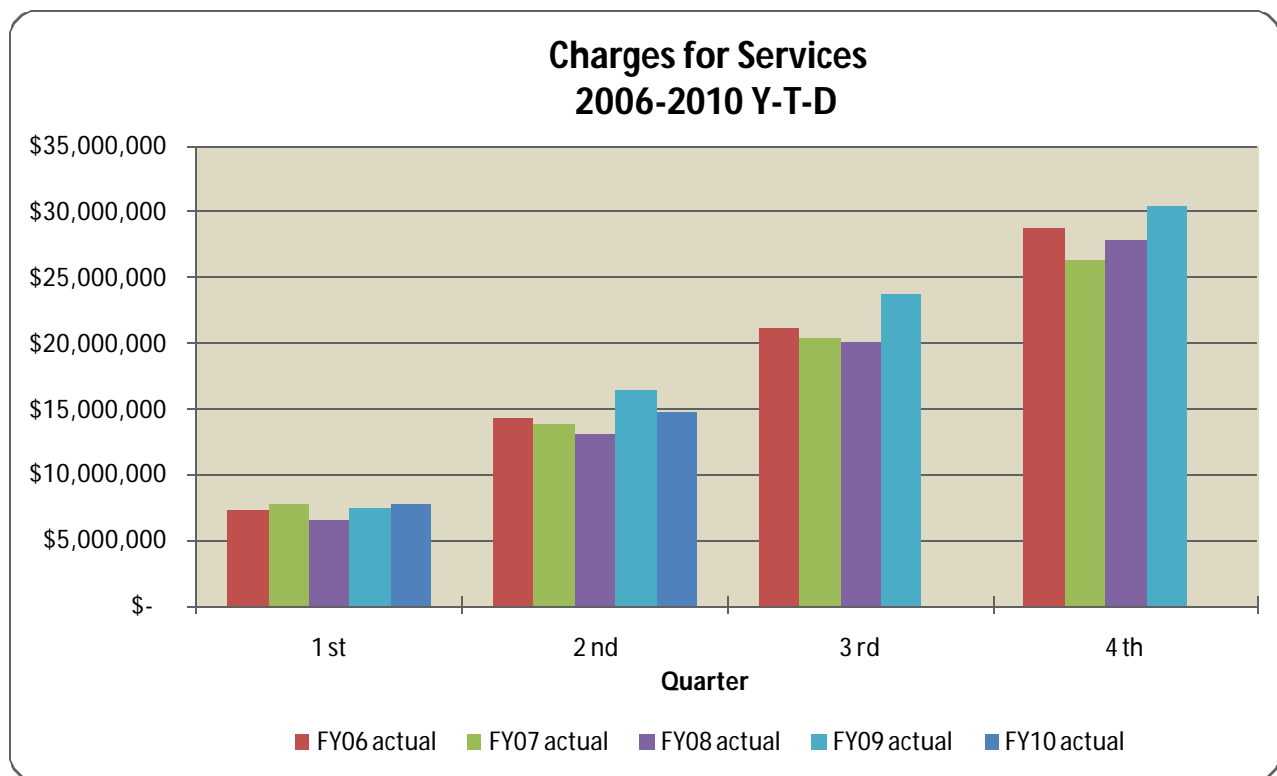
**Other Licenses & Permits
2006-2010 Y-T-D**



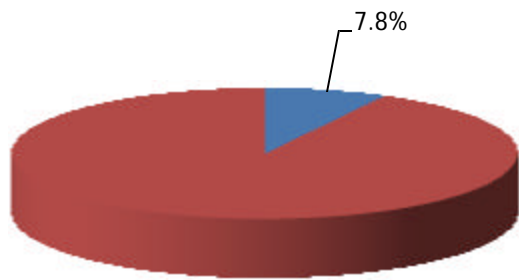
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

CHARGES FOR SERVICES						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 7,364,340	\$ 7,737,874	\$ 6,542,506	\$ 7,492,913	\$ 7,832,152	
2 nd	14,292,303	13,816,156	13,089,819	16,391,977	14,760,446	
3 rd	21,212,500	20,355,608	20,034,358	23,759,995	-	
4 th	28,827,670	26,389,280	27,846,518	30,468,507	-	30,889,700

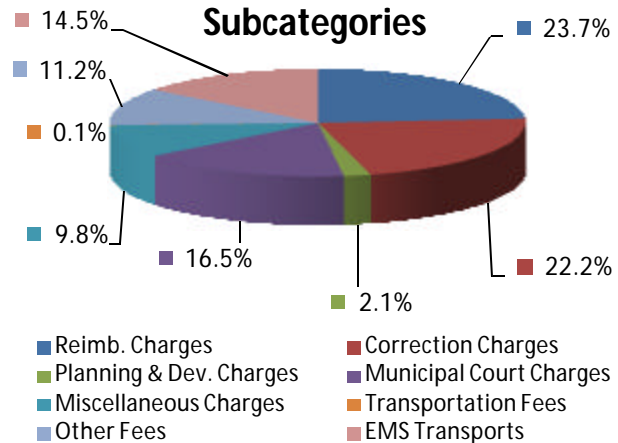
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	26%	29%	23%	25%	25%
2nd qtr/4th qtr	50%	52%	47%	54%	48%
3rd qtr/4th qtr	74%	77%	72%	78%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Charges for Services as a % of
Total Revenue**



**Charges for Services by
Subcategories**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

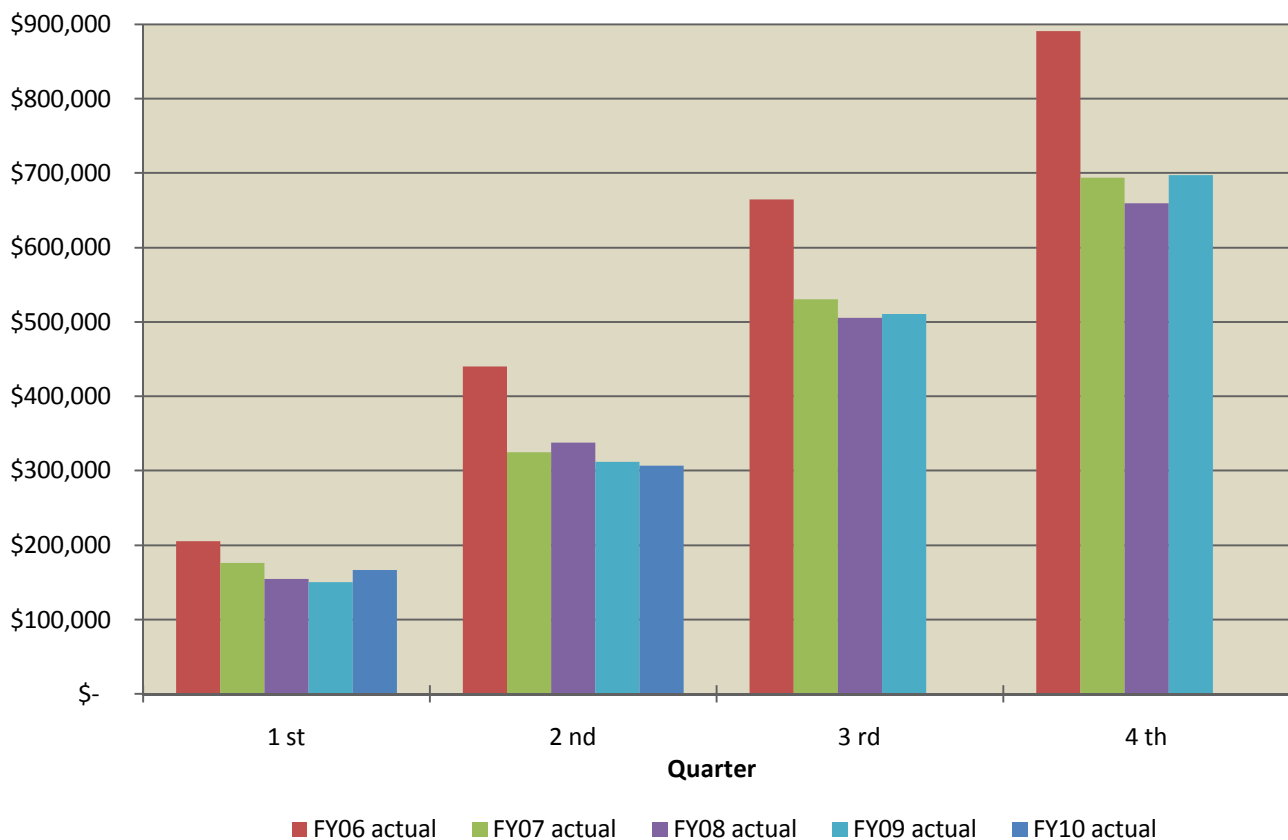
PLANNING & DEVELOPMENT FEES						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 205,199	\$ 176,075	\$ 155,077	\$ 150,274	\$ 166,445	
2 nd	440,004	325,058	337,452	311,689	306,813	
3 rd	664,622	530,087	505,966	510,918	-	
4 th	890,602	693,838	659,738	697,220	-	702,834

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	25%	24%	22%	24%
2nd qtr/4th qtr	49%	47%	51%	45%	44%
3rd qtr/4th qtr	75%	76%	77%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Planning & Development Charges

Through the second quarter of FY2010, Planning & Development, which consists of two items (Planning & Development and Sign Code fees), decreased \$4,876 (-1.56%) compared to the same period in the prior year.

**Planning & Development Charges
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

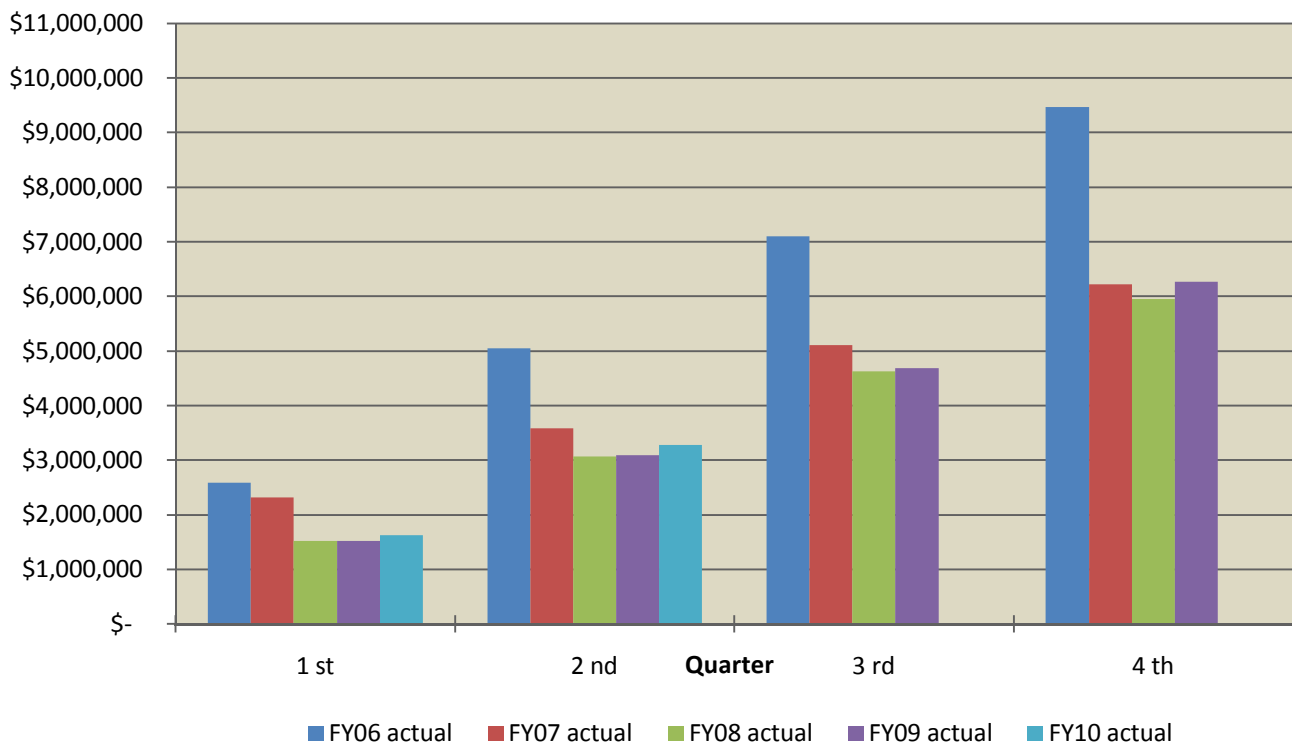
CORRECTIONS CHARGES						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 2,585,349	\$ 2,316,255	\$ 1,521,499	\$ 1,521,248	\$ 1,625,843	
2 nd	5,047,470	3,578,026	3,066,223	3,093,799	3,274,230	
3 rd	7,095,663	5,102,593	4,620,798	4,687,096	-	
4 th	9,461,165	6,216,856	5,950,553	6,270,264	-	6,209,920

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	27%	37%	26%	24%	26%
2nd qtr/4th qtr	53%	58%	52%	49%	53%
3rd qtr/4th qtr	75%	82%	78%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Corrections Charges

Through the second quarter of FY2010, Corrections Charges increased \$180,431 (5.83%) compared to the same period in the prior year. Revenue from the US Marshals and Clark County increased \$4,072 (2.44%) and \$172,696 (5.91%)--respectively. The price charged per day for a bed remained the same so the increase in revenue can be attributed to more volume.

**Corrections Charges
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

REIMBURSABLE CHARGES						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 1,697,486	\$ 1,977,599	\$ 1,482,745	\$ 1,806,390	\$ 1,703,520	
2 nd	3,441,357	3,863,824	3,264,992	3,850,951	3,501,076	
3 rd	4,998,156	5,450,187	4,801,356	5,641,260	-	
4 th	6,641,620	7,335,019	7,514,089	7,548,519	-	7,939,852

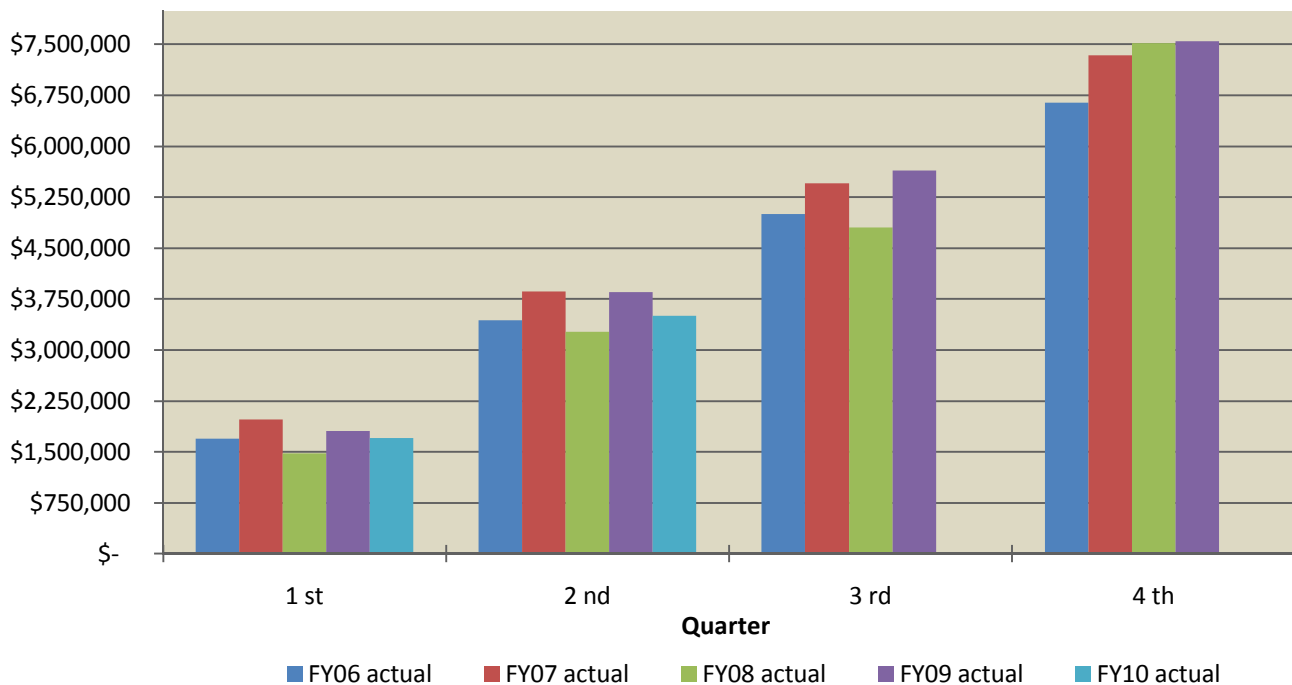
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	27%	20%	24%	21%
2nd qtr/4th qtr	52%	53%	43%	51%	44%
3rd qtr/4th qtr	75%	74%	64%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Reimbursable Charges

Reimbursable charges decreased \$349,875 (-9.1%) through the second quarter of FY2010 compared to the same period in the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials decreased \$234,818 (-9.52%). The other line item in the category, General Government Cost Allocation, decreased \$114,736 (-8.29%). The decline in the General Government Cost Allocation was due to a decline in the "Allocation Base Monthly Labor" which can be partially attributed to a reduction in force in the Building and Safety Enterprise fund.

**Reimbursable Charges
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MUNICIPAL COURT CHARGES

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 950,743	\$ 1,038,129	\$ 1,143,537	\$ 1,138,518	\$ 1,133,413	
2 nd	1,820,028	2,022,478	2,238,930	2,210,480	2,428,460	
3 rd	2,913,081	3,251,428	3,602,667	3,510,940	-	
4 th	3,984,945	4,467,164	4,798,957	4,677,004	-	4,813,415

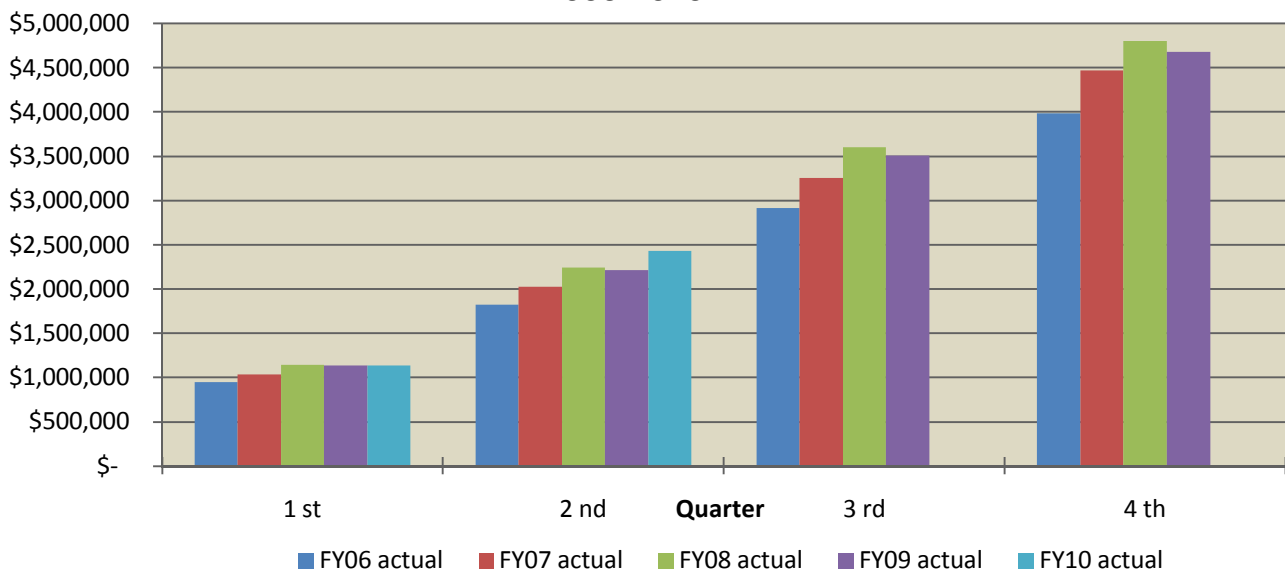
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	23%	24%	24%	24%
2nd qtr/4th qtr	46%	45%	47%	47%	50%
3rd qtr/4th qtr	73%	73%	75%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Municipal Court Charges

Municipal Court Charges increased \$217,980 (9.86%) through the second quarter of FY2010 compared to the same period in the prior year. The following shows the detail for the category:

Financial Counseling Fees	increased	\$191,539	66.6%
In House Arrest Fee	decreased	(\$1,005)	(-0.96%)
Miscellaneous Court Fees	increased	\$7,633	1.51%
Court Counseling Fees	decreased	(\$33,837)	(-5.14%)
Traffic School	decreased	(\$13,614)	(10.11%)
Internet Traffic School	decreased	(\$14,169)	(11.37%)
Assessment Center	decreased	(\$4,120)	(-8.18%)
Work Program	increased	\$19,153	32.36%
Collection Fees	increased	\$55,073	18.47%

Municipal Court Charges 2006-2010 Y-T-D



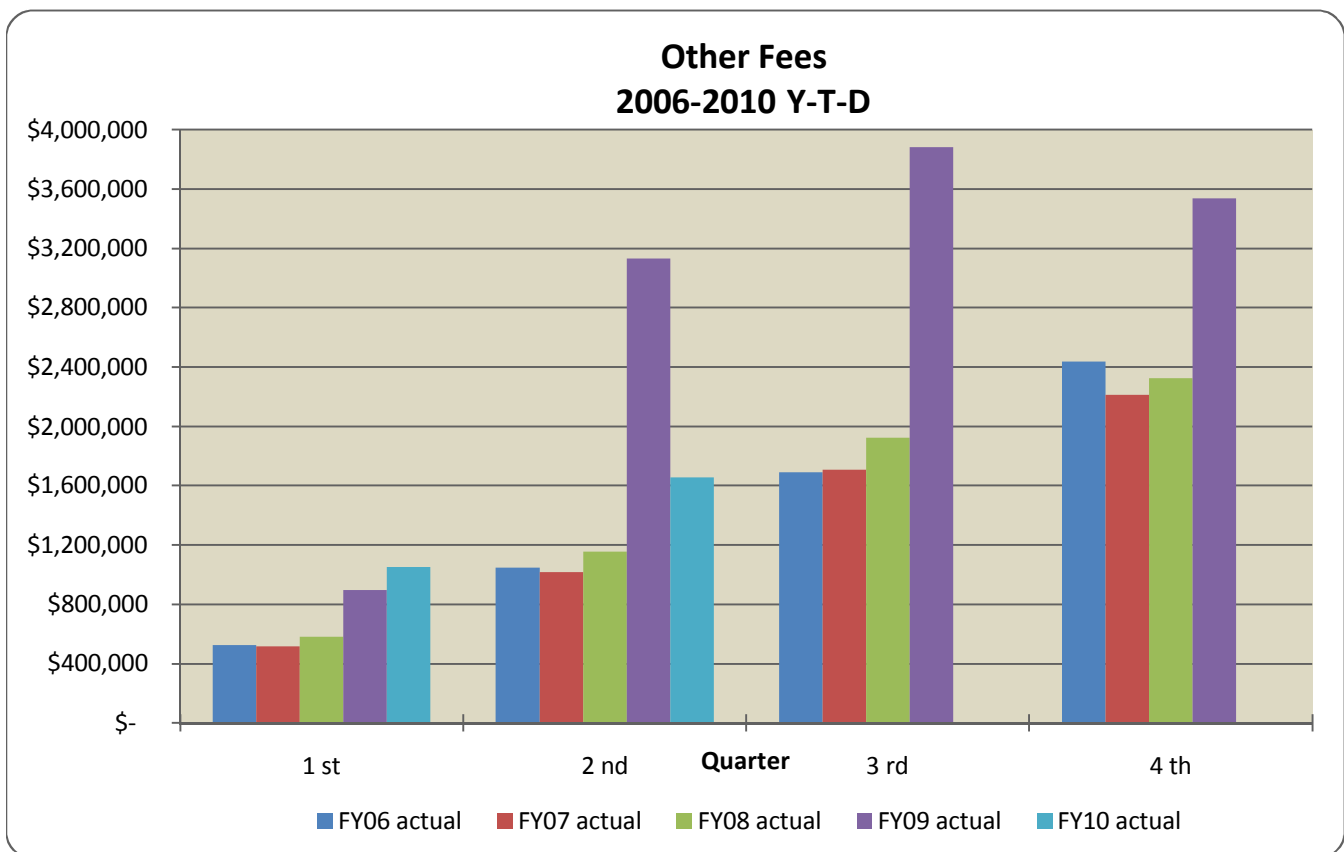
GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

OTHER FEES						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 527,087	\$ 516,187	\$ 583,735	\$ 894,968	\$ 1,051,896	
2 nd	1,046,623	1,015,799	1,154,422	3,129,795	1,657,946	
3 rd	1,692,141	1,708,407	1,923,329	3,882,051	-	
4 th	2,436,961	2,211,332	2,322,858	3,534,928	-	3,316,400

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	23%	25%	25%	32%
2nd qtr/4th qtr	43%	46%	50%	89%	50%
3rd qtr/4th qtr	69%	77%	83%	110%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Fees

Other fees decreased \$1,471,849 (-47.03%) through the second quarter of FY2010 compared to the same period in the prior year. A majority of the line items in the category declined. Special Inspections, by far the largest line item in the category, declined \$1,307,396 (-61.97%). The decline, to Special Inspections, was due to action by Council to charge parcel owners with civil penalties for noncompliance with Health and Safety ordinances. This action was initiated by Council in FY2009 when a bulk of the penalties were assessed, while, in FY2010 the volume has been significant but not comparable to the prior year.



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MISCELLANEOUS FEES

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 681,183	\$ 1,092,828	\$ 1,098,358	\$ 977,659	\$ 959,699	
2 nd	1,144,023	1,791,315	1,811,074	1,573,043	1,451,361	
3 rd	1,806,456	2,484,558	2,626,585	2,276,419	-	
4 th	2,729,908	3,102,118	3,687,941	3,294,086	-	3,399,894

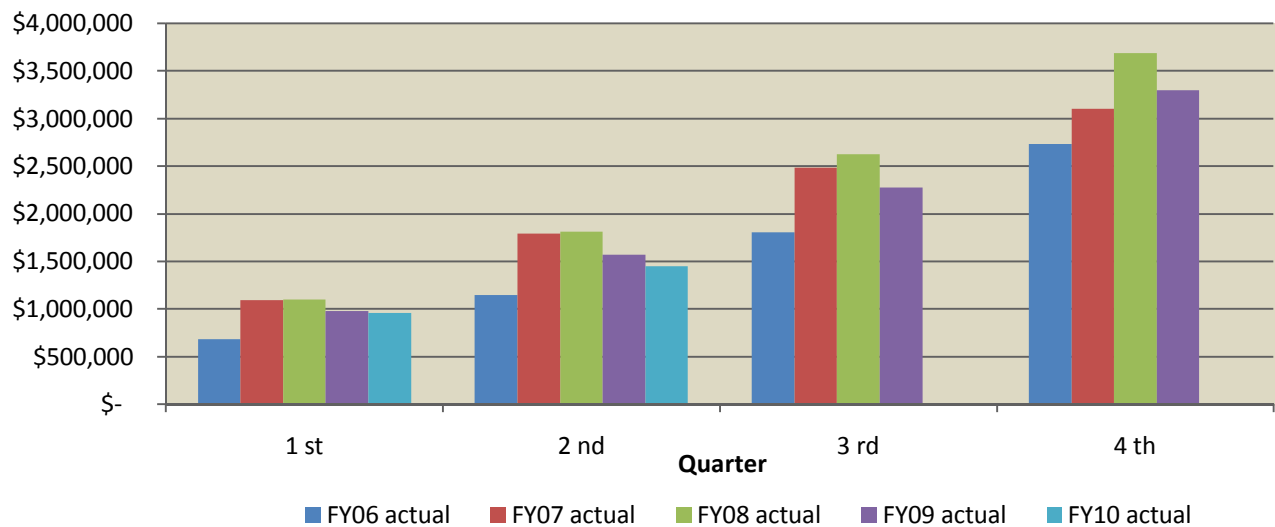
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	35%	30%	30%	28%
2nd qtr/4th qtr	42%	58%	49%	48%	43%
3rd qtr/4th qtr	66%	80%	71%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Miscellaneous Fees

Miscellaneous fees through the second quarter of FY2010 decreased \$121,682 (-7.74%) compared to the same period in the prior year. Miscellaneous fees consist of Recreation Charges. The decline can be attributed to the recession. Below is the detail for the category:

Swimming Pool Fees	decreased	(\$24,070)	-29.49%
Park User/Entrance Fees	decreased	(\$8,471)	-9.52%
Pro Shop--Tennis	decreased	(\$11,899)	-27.07%
Class Fees/Prog Reg	decreased	(\$12,387)	-1.44%
Memberships	decreased	(\$5,257)	-3.44%
POS Sales	decreased	(\$42,966)	-12.83%
Misc	decreased	(\$10,418)	-64.28%
Fee Waivers	decreased	(\$6,215)	-215.87%

Miscellaneous Fees 2006-2010 Y-T-D



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

TRANSPORTATION FEES

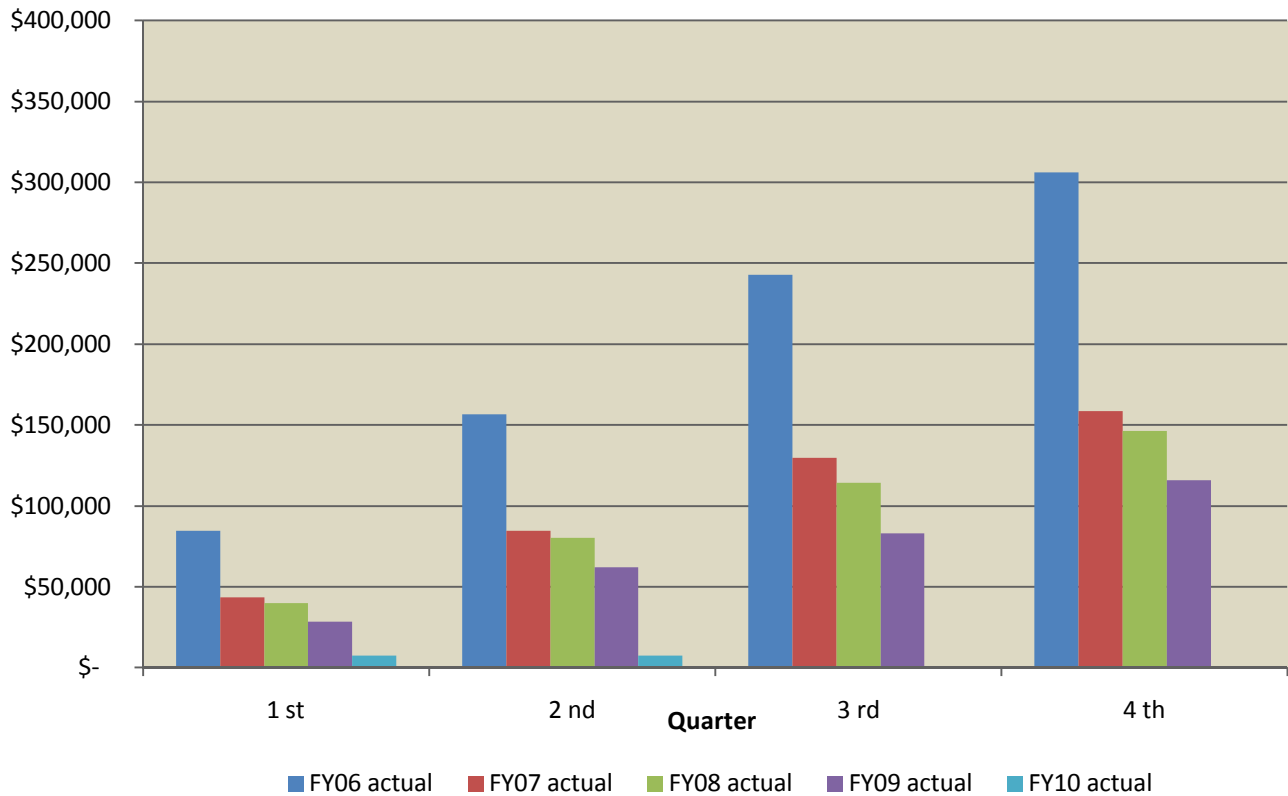
		<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter							
1 st	\$	84,764	\$ 43,501	\$ 40,095	\$ 28,344	\$ 7,405	
2 nd		156,589	84,659	80,311	61,918	7,405	
3 rd		242,821	129,772	114,183	83,164	-	
4 th		306,040	158,756	146,488	115,826	-	110,764

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	28%	27%	27%	24%	7%
2nd qtr/4th qtr	51%	53%	55%	53%	7%
3rd qtr/4th qtr	79%	82%	78%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Transportation Fees

Transportation Fees declined \$54,513 (-88.04%) through the second quarter of FY2010 compared to the same period in the prior year. Trolley Fares is the lone item in the category. The large decline in revenue was due to the discontinuation of the Trolley service in July as a result of the recession.

**Transportation Fees
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

EMS TRANSPORTS

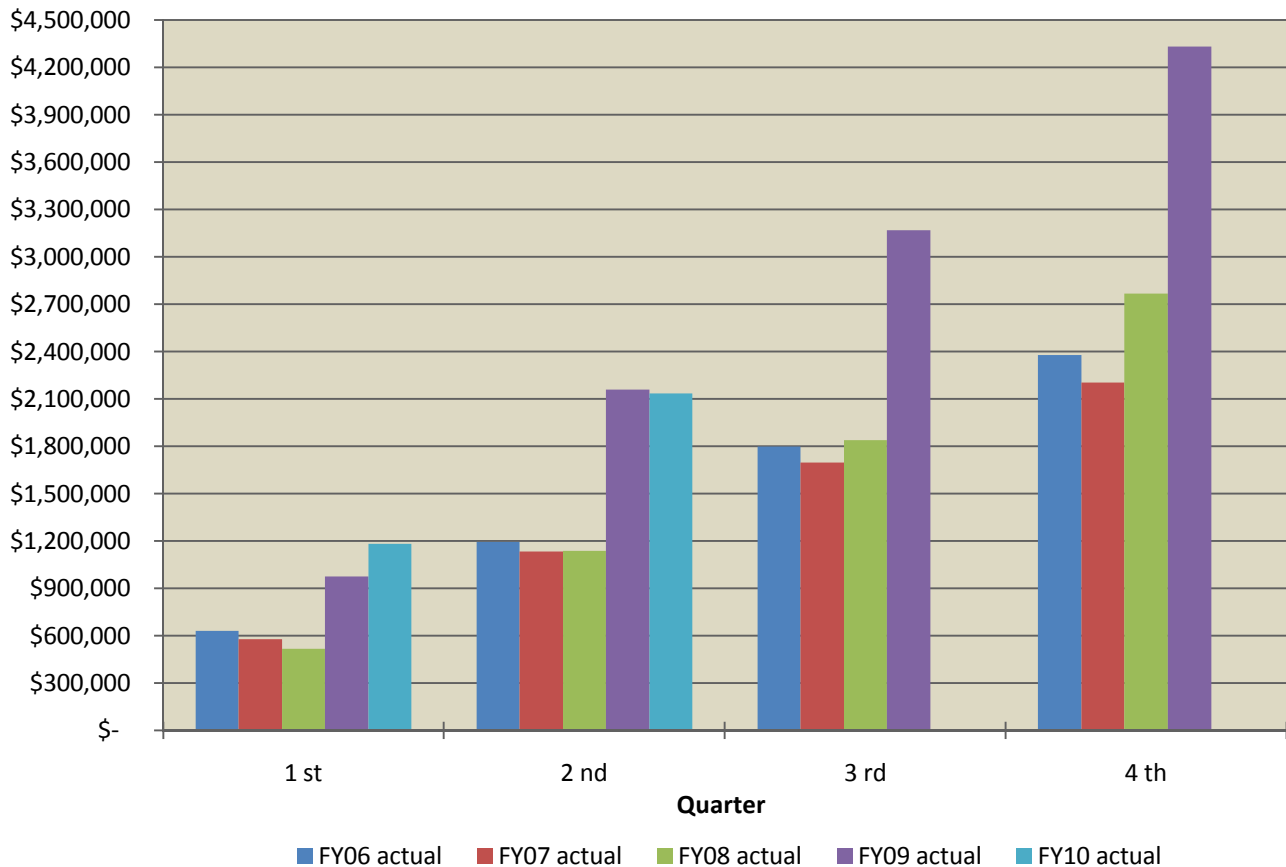
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 632,529	\$ 577,300	\$ 517,460	\$ 975,512	\$ 1,183,931	
2 nd	1,196,209	1,134,997	1,136,415	2,160,302	2,133,155	
3 rd	1,799,560	1,698,576	1,839,474	3,168,147	-	
4 th	2,376,429	2,204,197	2,765,894	4,330,660	-	4,396,621

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	27%	26%	19%	23%	27%
2nd qtr/4th qtr	50%	51%	41%	50%	49%
3rd qtr/4th qtr	76%	77%	67%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--EMS Transports

EMS transport revenue decreased \$27,147 (-1.26%) through the second quarter of FY2010 compared to the same period in the prior year. Actual charges and the number of transports increased 10.72% and 7.0%-- respectively. The decline was due to a timing issue (December payments were posted in January).

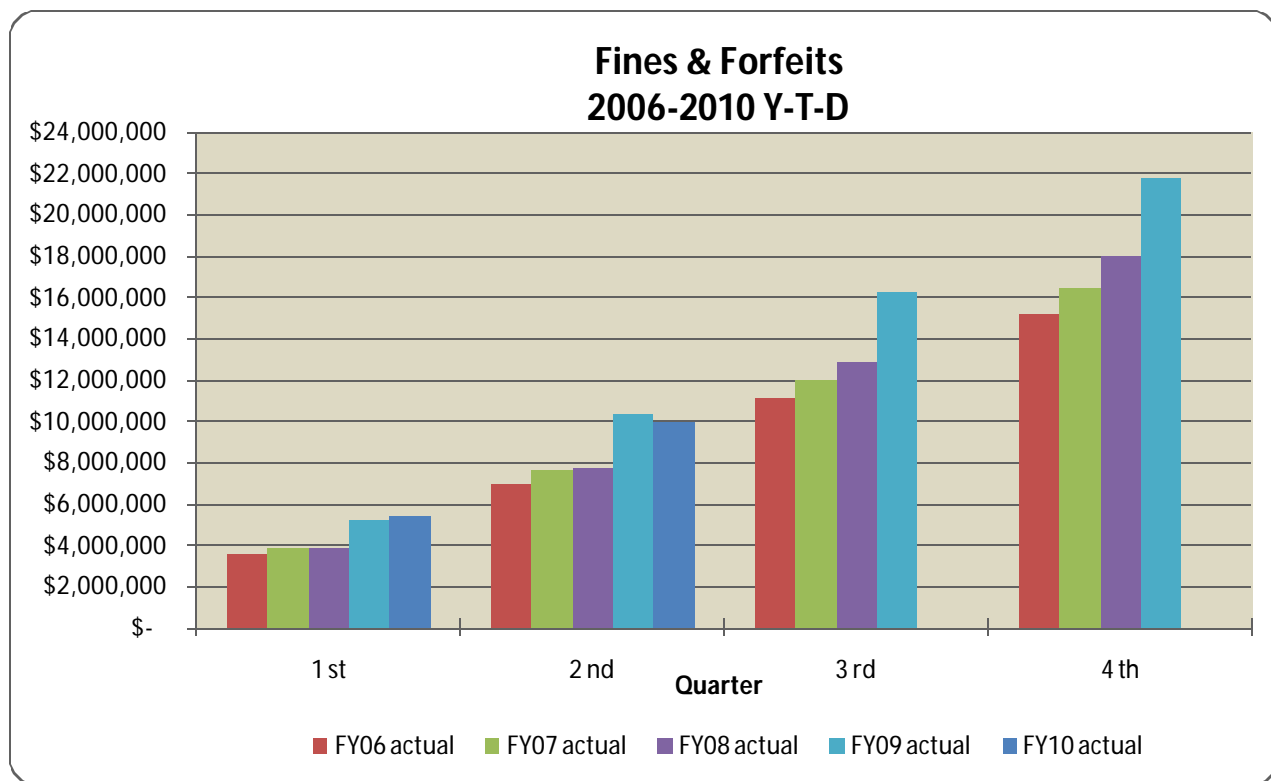
**EMS Transports
2006-2010 Y-T-D**



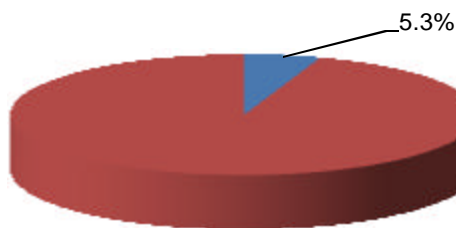
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

FINES & FORFEITS						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ 3,626,532	\$ 3,882,214	\$ 3,902,965	\$ 5,193,630	\$ 5,425,188	
2 nd	6,989,340	7,651,260	7,770,408	10,402,191	9,953,465	
3 rd	11,125,209	12,043,180	12,837,119	16,295,421	-	
4 th	15,176,504	16,406,342	18,038,379	21,737,862	-	24,176,456

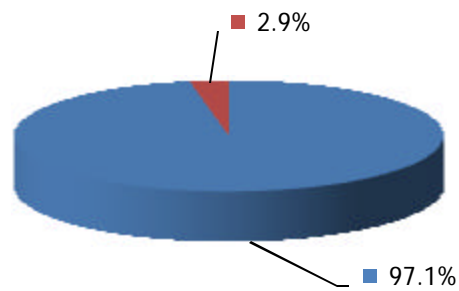
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	24%	24%	22%	24%	22%
2nd qtr/4th qtr	46%	47%	43%	48%	41%
3rd qtr/4th qtr	73%	73%	71%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Fines & Forfeits as a % of Total Revenue



Fines & Forfeits by Subcategories



■ COURT FINES ■ FORFEITED BAIL

GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

COURT FINES

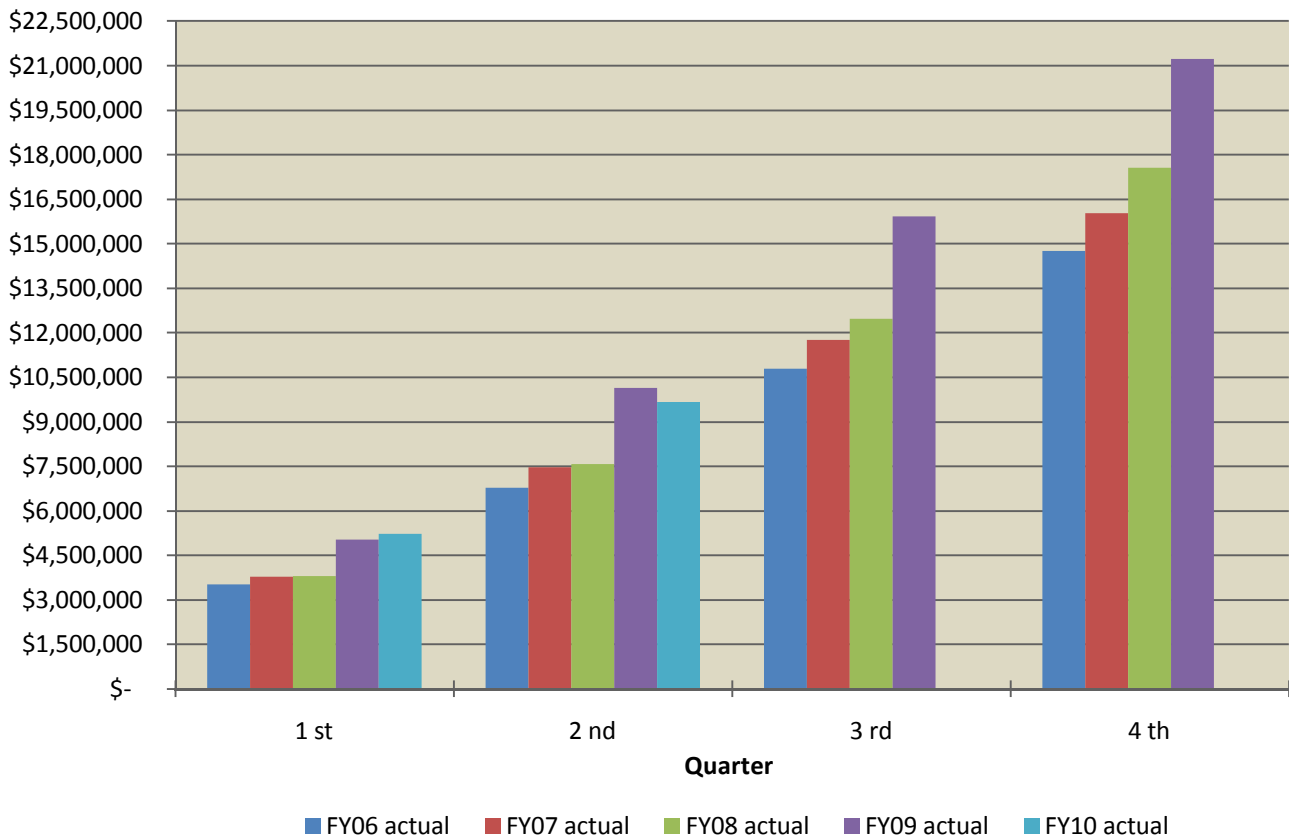
	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 3,517,177	\$ 3,793,136	\$ 3,800,793	\$ 5,043,160	\$ 5,231,527	
2 nd	6,777,869	7,473,267	7,578,678	10,154,180	9,661,610	
3 rd	10,799,490	11,768,988	12,475,596	15,930,501	-	
4 th	14,749,114	16,033,088	17,557,150	21,229,121	-	23,700,656

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	24%	22%	24%	22%
2nd qtr/4th qtr	46%	47%	43%	48%	41%
3rd qtr/4th qtr	73%	73%	71%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Court Fines

Court Fines decreased \$492,570 (-4.85%) through the second quarter of FY2010 compared to the same period in the prior year. Fines decreased \$178,024 (-2.1%) while Bail Converted to Fine decreased \$314,546 (-21.2%). The recession has had an effect on the category.

**Court Fines
2006-2010 Y-T-D**



GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

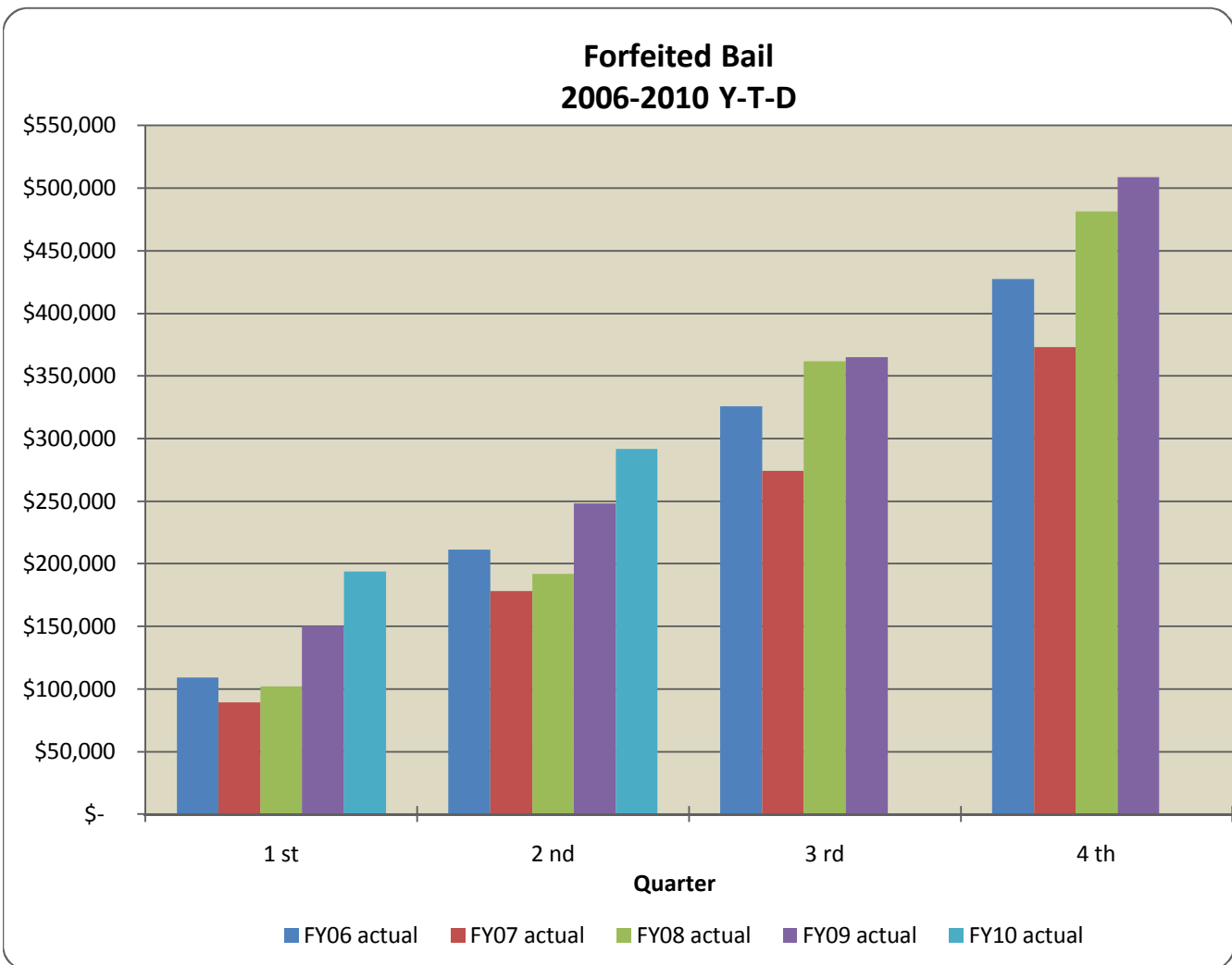
FORFEITED BAIL

		<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter							
1 st	\$	109,355	\$ 89,078	\$ 102,172	\$ 150,470	\$ 193,661	
2 nd		211,471	177,993	191,730	248,011	291,855	
3 rd		325,719	274,192	361,523	364,920	-	
4 th		427,390	373,254	481,229	508,741	-	475,800

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	26%	24%	21%	30%	41%
2nd qtr/4th qtr	49%	48%	40%	49%	61%
3rd qtr/4th qtr	76%	73%	75%	72%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Forfeited Bail

Forfeited Bail increased \$43,844 (17.68%) through the second quarter of FY2010 compared to the same period in the prior year.

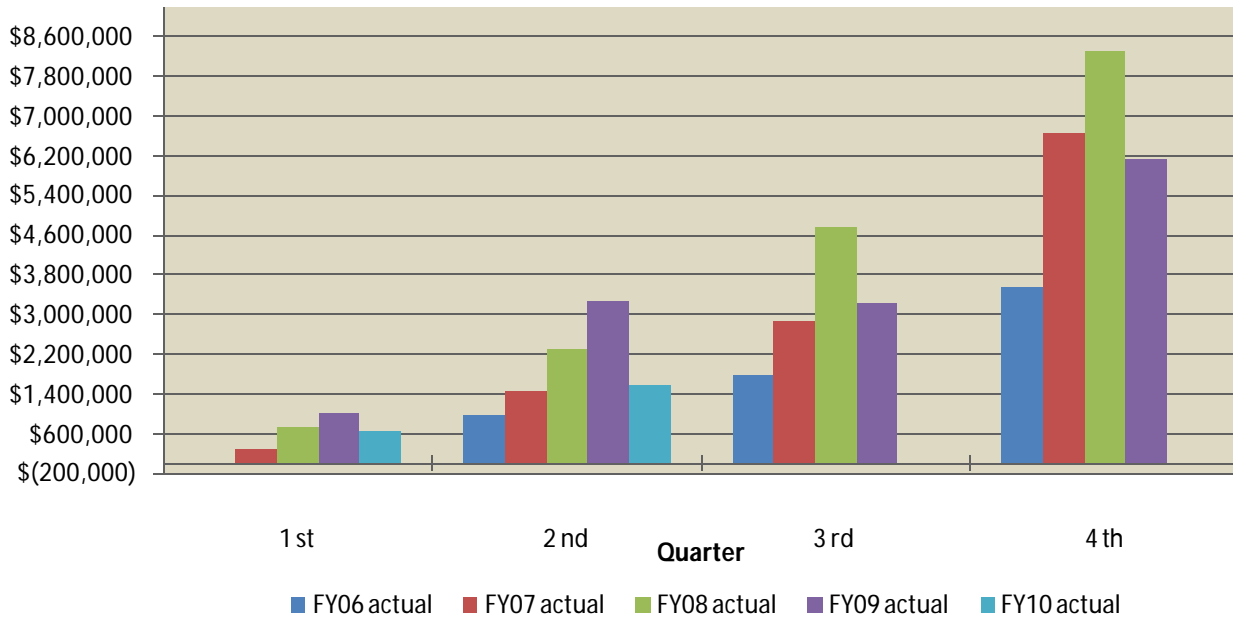


GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

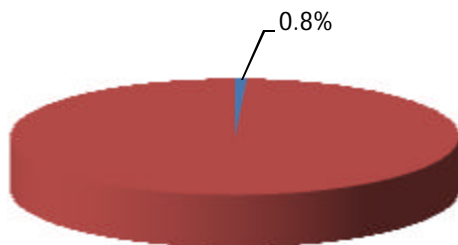
MISCELLANEOUS						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ (35,660)	\$ 303,875	\$ 748,746	\$ 1,033,469	\$ 645,472	
2 nd	990,203	1,476,403	2,288,534	3,272,450	1,583,941	
3 rd	1,775,382	2,868,774	4,759,099	3,244,013	-	
4 th	3,577,805	6,662,580	8,317,888	6,124,147	-	7,006,994

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	-1%	5%	9%	17%	9%
2nd qtr/4th qtr	28%	22%	28%	53%	23%
3rd qtr/4th qtr	50%	43%	57%	53%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

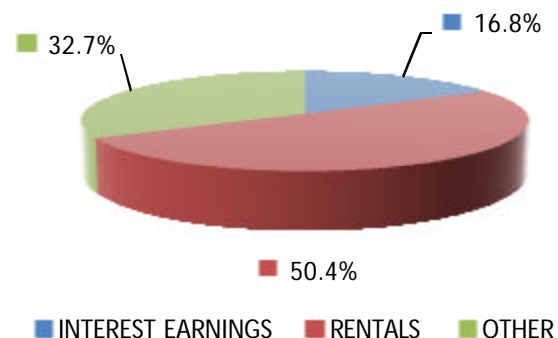
Miscellaneous 2006-2010 Y-T-D



**Miscellaneous Revenue as a %
of Total Revenue**



**Miscellaneous by
Subcategories**



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

INTEREST EARNINGS

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ (223,930)	\$ (146,947)	\$ (93,989)	\$ (33,069)	\$ (133,146)	
2 nd	334,957	482,813	749,911	616,030	266,779	
3 rd	769,720	1,300,096	1,571,792	1,427,672	-	
4 th	1,821,731	3,316,456	3,711,593	3,549,942	-	3,303,671

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-12%	-4%	-3%	-1%	-4%
2nd qtr/4th qtr	18%	15%	20%	17%	8%
3rd qtr/4th qtr	42%	39%	42%	40%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

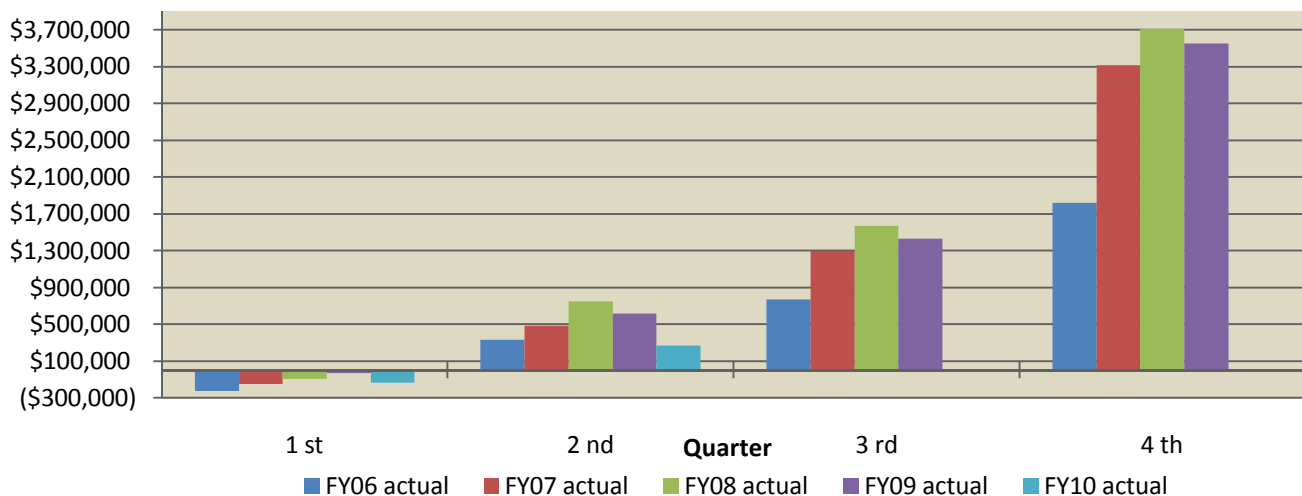
Trend Analysis--Interest Earnings

Interest Earnings, which is comprised of Investment Income and Other Interest Earnings, decreased \$349,251 (-56.69%). The following details the activity for Investment Income through the second quarter of FY2010 compared to the same period in the prior year:

	FY10	FY09	\$variance	%variance
July	\$472,278)	(\$465,687)	(\$6,591)	1.42%
August	\$134,192	\$161,953	(\$27,760)	-17.14%
September	\$199,972	\$243,080	(\$43,108)	-17.73%
October	\$139,940	\$192,146	(\$52,206)	-27.17%
November	\$136,533	\$167,954	(\$31,421)	-18.71%
December	\$115,150	\$212,923	(\$97,773)	-45.92%

July's negative interest figures were the reversals of the June accruals from the respective prior years. FY2009's accrual was 1.42% larger than the FY2008 accrual. August through December of FY2010, which represents July through November interest, decreased \$252,268 (-25.8%) compared to the same period in the prior year. The decline in Investment Income for the first five months of FY2010 was due to a lower effective rate of return, as well as, a decline in the amount of the investment pool allocated to the General Fund.

Interest Earnings 2006-2010 Y-T-D



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

RENTALS

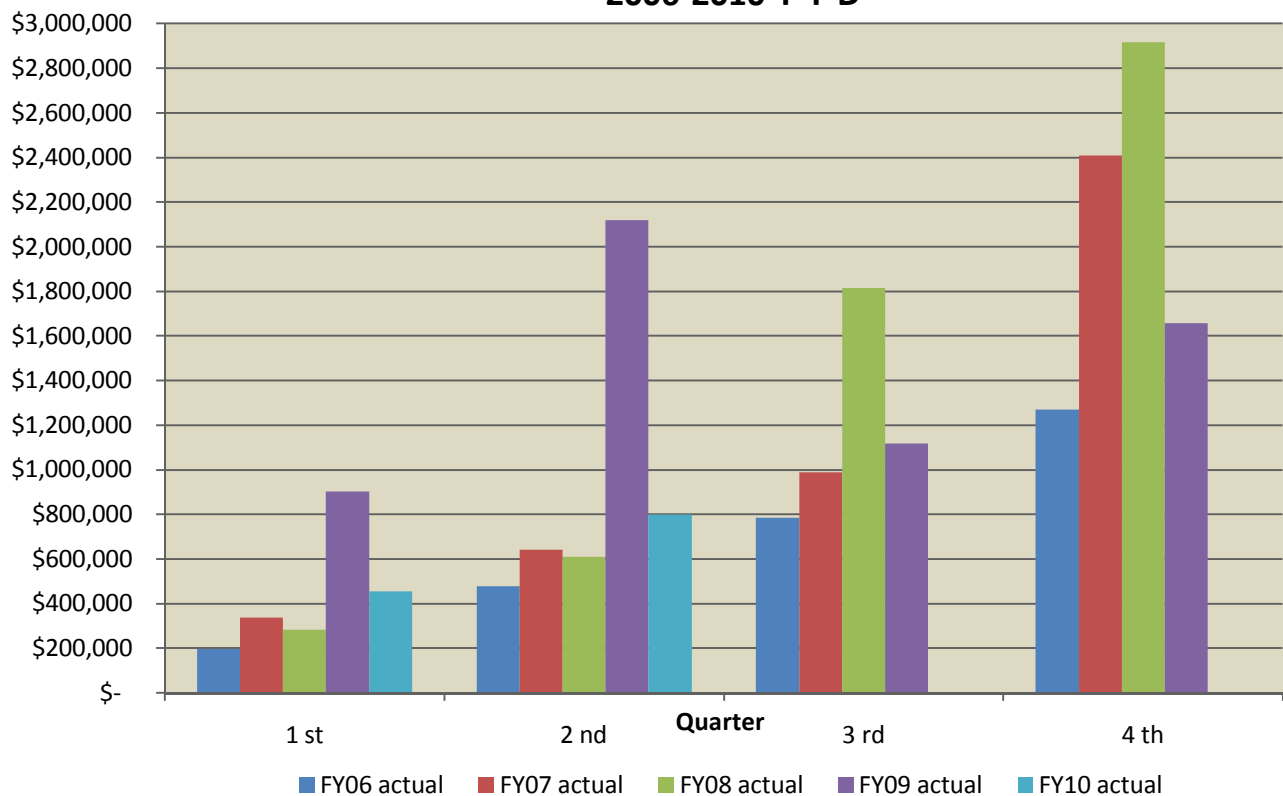
		<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter							
1 st	\$	197,925	\$ 337,651	\$ 282,362	\$ 903,679	\$ 455,464	
2 nd		476,807	642,681	608,733	2,118,081	798,646	
3 rd		784,207	988,182	1,814,261	1,117,578	-	
4 th		1,271,052	2,409,348	2,916,050	1,655,966	-	1,834,186

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	16%	14%	10%	55%	25%
2nd qtr/4th qtr	38%	27%	21%	128%	44%
3rd qtr/4th qtr	62%	41%	62%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Rentals

Rental revenue through the second quarter of FY2010 decreased \$1,319,435 (-62.3%) compared to the same period in the prior year. The large decrease was due to rents provided by the Atrium in the first half of FY2009. For FY2010, the rents provided by the Atrium were not recorded in the General Fund. So, factoring out the Atrium rents from FY2009, the line item increased \$138,302 (20.94%) due to the reclassification of Leisure rents from Charges for Services to the Rental category.

**Rentals
2006-2010 Y-T-D**



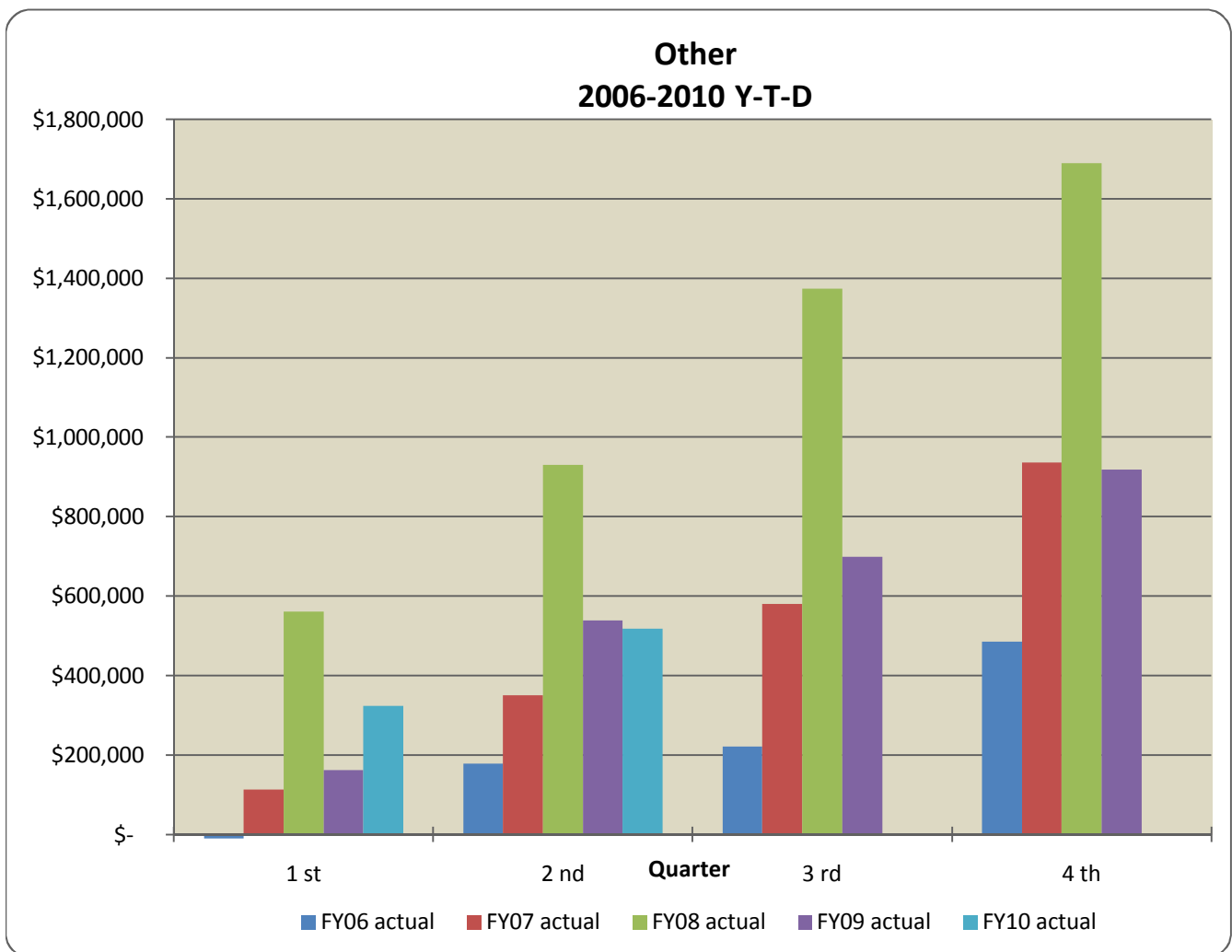
GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

OTHER						
	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY09 actual</i>	<i>FY10 actual</i>	<i>FY10 budget</i>
Quarter						
1 st	\$ (9,655)	\$ 113,171	\$ 560,373	\$ 162,859	\$ 323,154	
2 nd	178,439	350,909	929,890	538,339	518,516	
3 rd	221,455	580,496	1,373,046	698,763	-	
4 th	485,022	936,776	1,690,245	918,239	-	1,869,137

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-2%	12%	33%	18%	17%
2nd qtr/4th qtr	37%	37%	55%	59%	28%
3rd qtr/4th qtr	46%	62%	81%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other

Other revenue decreased \$19,823 (-3.68%) through the second quarter of FY2010 compared to the same period in the prior year.



SELECTED ENTERPRISE FUND REVENUES

BUILDING PERMITS

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 4,114,647	\$ 3,262,760	\$ 1,864,486	\$ 1,582,300	\$ 1,603,743	
2 nd	7,177,823	6,066,697	4,198,935	3,303,960	3,168,769	
3 rd	12,474,771	9,965,541	6,294,013	4,872,568	-	
4 th	16,429,819	13,563,218	8,792,319	6,933,548	-	5,380,092

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	24%	21%	23%	30%
2nd qtr/4th qtr	44%	45%	48%	48%	59%
3rd qtr/4th qtr	76%	73%	72%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

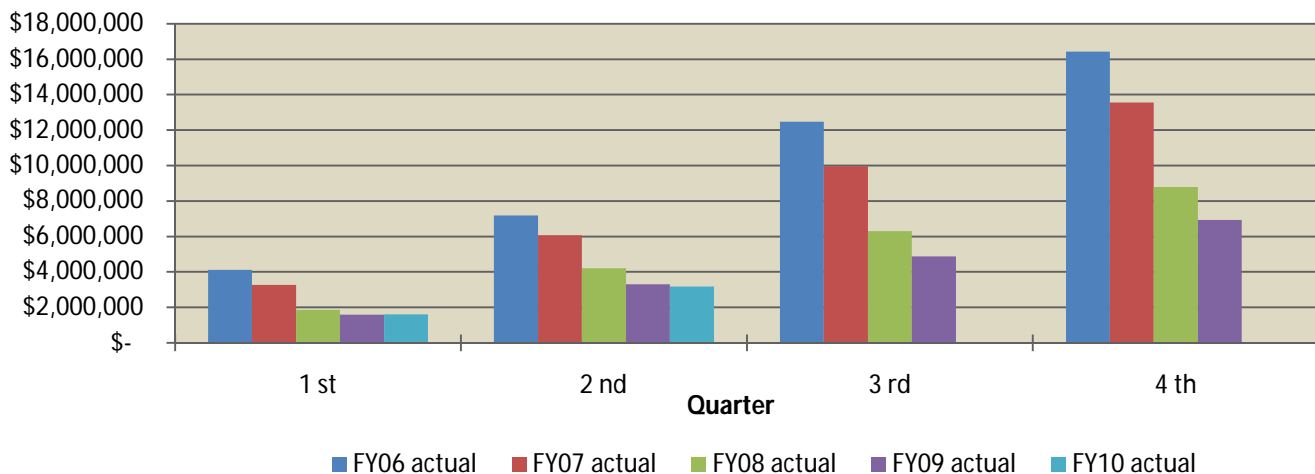
Trend Analysis--Building Permits

Building Permits, through the second quarter of FY2010, decreased \$135,191 (-4.09%) compared to the same period in the prior year. The following highlights the activity through the second quarter of FY2010:

Structural Permits	\$335,131	31.47%
Electrical Permits	\$(42,548)	(-15.94%)
Plumbing Permits	\$72,039	23.36%
Air Conditioning Permits	\$(20,687)	(-10.00%)
Plans Check Fees	\$(416,931)	(-35.36%)
Plans O/T Reimb.	\$(3,430)	(-81.09%)
Express Admin. Fee	\$28,925	445.00%
Express Hourly Plans Check	\$(82,772)	(-32.79%)

Valuations, through the second quarter of FY2010, increased 50.64%. The increase, in valuations, was primarily the result of an 85% increase to Commercial and a 39% increase to Miscellaneous. All other material categories experienced moderate to significant valuation declines. Also, the number of permits issued declined by -18.75%.

Building Permits 2006-2010 Y-T-D



SELECTED ENTERPRISE FUND REVENUES

SEWER CONNECTION FEES

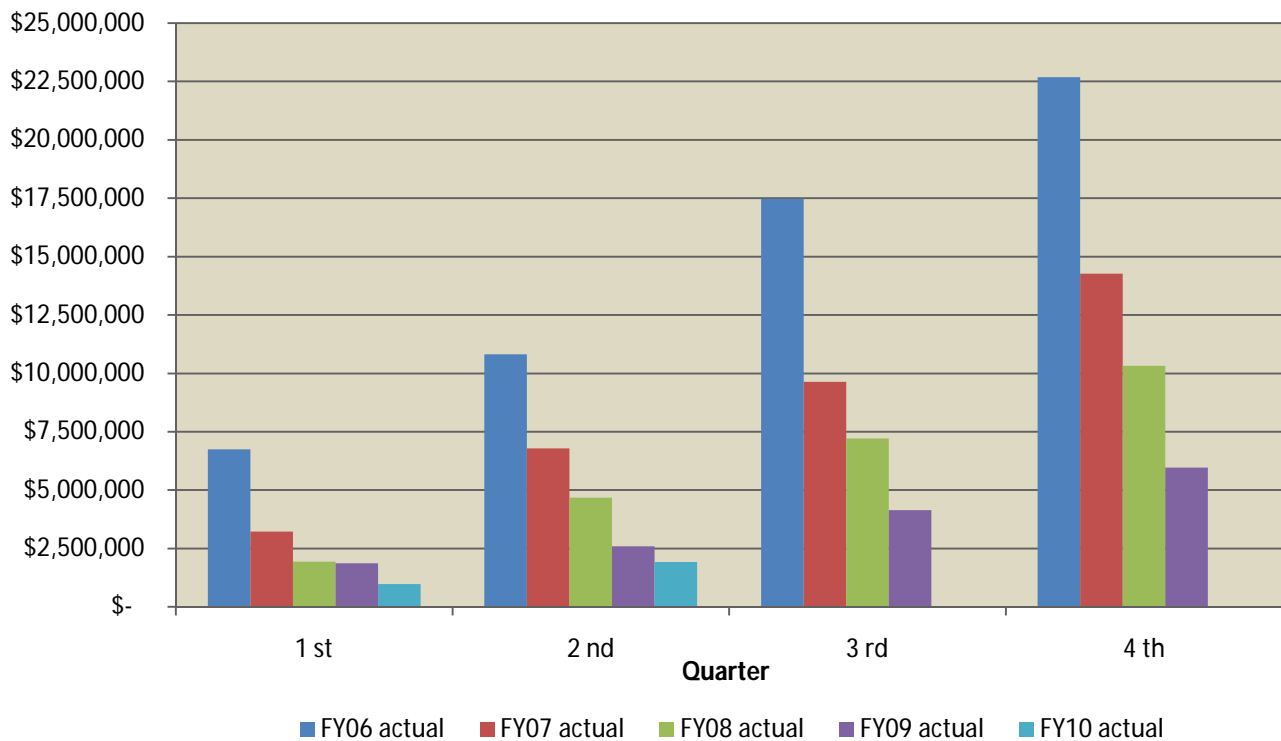
	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$6,743,724	\$ 3,229,235	\$ 1,935,865	\$ 1,873,148	\$ 977,375	
2 nd	10,821,869	6,789,672	4,682,827	2,598,720	1,927,128	
3 rd	17,477,261	9,643,534	7,208,776	4,147,913	-	
4 th	22,687,522	14,274,167	10,329,916	5,966,118	-	5,000,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	30%	23%	19%	18%	20%
2nd qtr/4th qtr	48%	48%	45%	25%	39%
3rd qtr/4th qtr	77%	68%	70%	40%	
4th qtr/4th qtr	100%	100%	100%	58%	100%

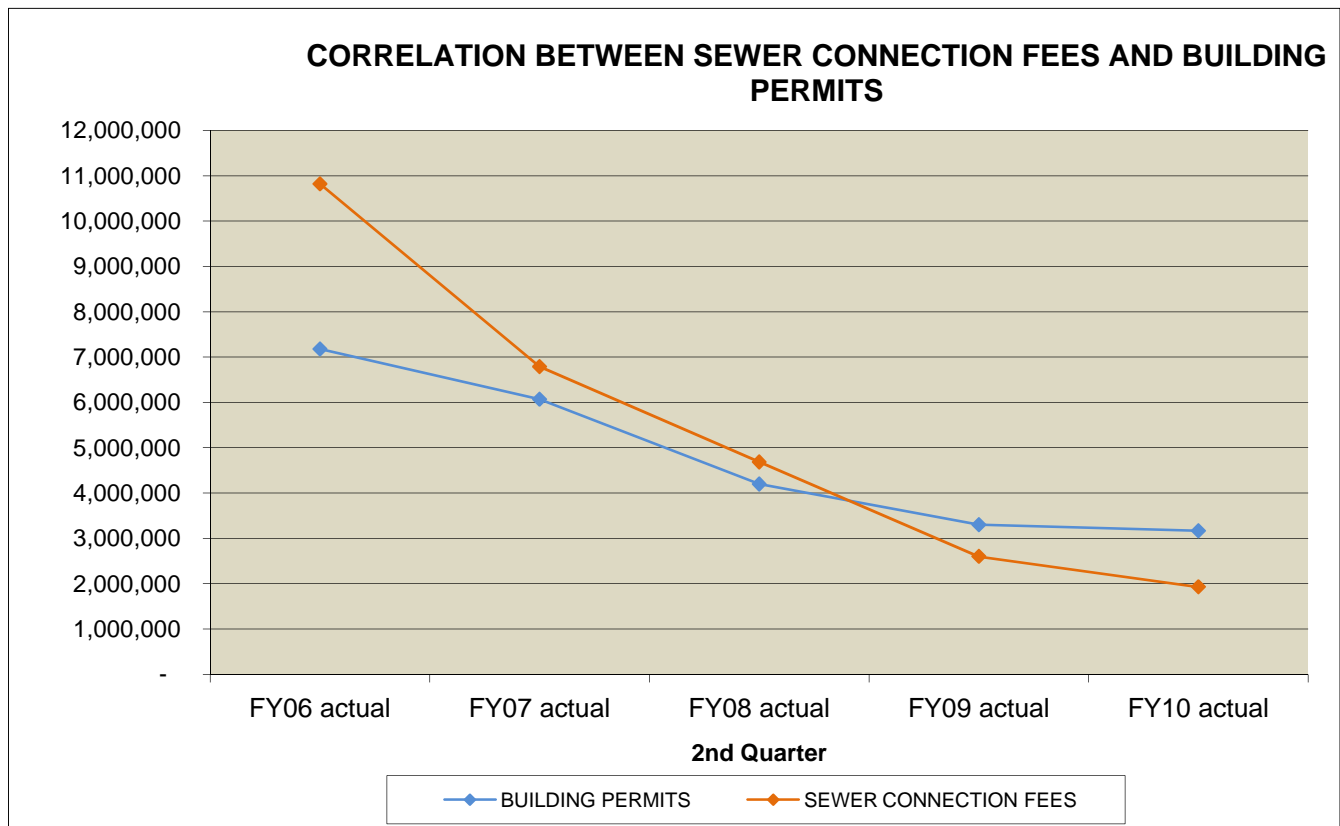
Trend Analysis--Sewer Connection Fees

Sewer Connection fees decreased \$671,592 (-25.84%) through the second quarter of FY2010 compared to the same period in the prior year. Overall, valuations increased 50.64% through the second quarter of FY2010. The increase, in valuations, was a result of an 85% increase to Commercial and a 39% increase to Miscellaneous. All other material categories experienced moderate to significant valuation declines.

**Sewer Connection Fees
2006-2010 Y-T-D**



SELECTED ENTERPRISE FUND REVENUES



SELECTED ENTERPRISE FUND REVENUES

PARKING REVENUE

	FY06 actual	FY07 actual	FY08 actual	FY09 actual	FY10 actual	FY10 budget
Quarter						
1 st	\$ 971,101	\$ 962,377	\$ 1,067,459	\$ 1,250,625	\$ 1,369,539	
2 nd	2,053,332	1,919,962	2,205,002	2,485,294	2,710,324	
3 rd	3,200,555	2,994,111	3,421,322	3,989,589	-	
4 th	4,229,602	4,065,238	4,575,870	5,375,386	-	5,246,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	24%	23%	27%	26%
2nd qtr/4th qtr	49%	47%	48%	54%	52%
3rd qtr/4th qtr	76%	74%	75%	87%	
4th qtr/4th qtr	100%	100%	100%	117%	100%

Trend Analysis--Parking Revenue

Parking revenue, through the second quarter of FY2010, increased \$225,030 (9.05%) compared to the same period in the prior year. The revenue category consists of Meter fees, Fines, and Penalties. Meter Fees, Fines, and Penalties increased \$15,642 (2.59%), \$76,233 (5.51%), and \$133,155 (26.69%)--respectively. The overall increase can be attributed to more business and better collection efforts. Specifically, for Penalties, the large increase was due to more customers paying late which resulted in more penalties being assessed and paid.

**Parking Revenue (Meter Fees, Fines, & Penalties)
2006-2010 Y-T-D**

